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ASSOCIATION OF AMERICAN PUBLISHERS

1983 INDUSTRY STATISTICS

COMPILED BY

Statistical Service Center

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Note: All **SALES** Tables and Figures include both 1982 and 1983 data except as shown.
All **OPERATING DATA** Tables include 1983 data only, except as noted.

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FOREWORD

In our continuing efforts to deliver our annual industry statistics more promptly, we were able to issue 1983 sales data several weeks earlier than last year. However, some operating data were issued somewhat later than last year. Late submissions from major companies caused the delay. Our looseleaf format allows us to issue individual sections of the report as soon as they are completed without waiting for the delinquent sections, but our aim is to issue a complete report on a certain date.

AAP has worked successfully with the Bureau of the Census over the past twelve years to refine the manner in which it collects data on our industry. Because the 1982 Census of Manufactures (a government report issued every five years and a major source for industry estimates) was available earlier this year, we were able to refine the estimate of the total industry sales as reported in Table S-1.

We believe this 1983 report will be helpful in evaluating your company's operations. We recognize that earlier data could be even more helpful. To that end, the AAP Statistics Committee has decided that the 1984 report will be published on schedule (early June 1985) using information that has been received within the deadlines of February 15th for sales data and March 31st for operating data. This means we will not hold up publication to accommodate companies that miss those deadlines.

A list of companies participating in this report is included on pages xi-xii, and we thank those companies for helping to make this report a useful industry index. If your company did not participate, please make every effort to do so next year. Data questionnaires are mailed the first part of January, and a reasonable time is provided for their completion, as you can see from the deadline dates above. Broader participation in this report, and especially the timely submission of data, will make this report a more valuable tool for AAP members.

TOWNSEND HOOPES

ACKNOWLEDGEMENTS

While this volume represents our first year with overall responsibility for the AAP Annual Statistics, this is the thirteenth year that we have been associated with the project. This year was also the first full attempt to release the data in sections, as various stages of the project were completed. We met with only partial success in this regard, as AAP extended deadlines and tried to increase the available database.

In 1985, a greater emphasis will be given to the earlier publication of data, and hopefully more publishing houses will participate on a more timely basis.

This was also the year that the 1982 U.S. Census of Manufactures data were released, and a special thanks to Al Foreman of the U.S. Bureau of the Census for his excellent cooperation in this regard. Our thanks also to the National Center for Education Statistics who provided us with much Elhi and College data despite a sharply curtailed statistics program.

Our thanks are gratefully extended to Thomas D. McKee, AAP Senior Vice-President for his unwavering support of our efforts; his tireless attempts to pull data into the project; and for his coordination of the myriad of AAP Committees, personalities, and staff.

Last and most emphatically, my thanks go to my wife who not only "put-up" with the nine months of this project, but who truly earned the title: Sally Winter, A.A.M.M. (Administrative Assistant for Mundane Matters). Sally coordinated our production with the printer; assisted in data entry and control; secured necessary equipment, and arranged for, prepared and even licked every stamp on every copy of this report that we distributed!

Hopefully, we'll write the 1985 acknowledgement next June.

Robert F. Winter
STATISTICAL SERVICE CENTER

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David Shanks
Berkley/Jove

Arthur Tiger
Zebra Books

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STATISTICS COMMITTEES

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Prentice-Hall

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Doubleday

Code letters following the listing classify the 136 questionnaires to which participants responded

A - Trade and Religious
B - Professional
C - Mass Market Paperback
D - Book Clubs and Mail Order Publications
F - Elhi
G - College

Publishers are listed, in accordance with their own choice, either as corporate entities or with subsidiaries shown separately, depending on the manner in which their data was supplied to the Survey.

Abingdon Press	A
Harry N. Abrams	A
Addison-Wesley Publ. Co.	A, B, F, G
Allyn & Bacon	D, F, G
American Chemical Society	B
American Guidance Service	F
American Hospital Publishing	B
American Institute of C.P.A.'s	B
American Mathematical Society	B
Aspen Systems Corp.	B
Auerbach Publishers	B
Avon Books	C
Bantam Books	C
Benjamin Company	A
Berkley Publishing Group	C
Birkhauser Boston	B
Bobbs Merrill Co.	A, F, G
Book-of-the-Month Club	D
R.R. Bowker	B
Burgess Publishing Co.	G
Cornell University Press	A, B
CRC Press	B
F.A. Davis Co.	B
Marcel Dekker	B
Dell Publishing Co.	C
Dodd Mead & Co.	A
Doubleday & Company	A, D
E.P. Dutton	A
Elsevier Science Publ.	B
Ginn & Co.	F
Harper & Row, Publ.	A, B, F, G
Hayden Publishing Co.	B
Health Administration Press	B
D.C. Heath & Co.	B, F, G
Holiday House	A
Holt, Rinehart & Winston	A, F, G
Houghton Mifflin Co.	A, F, G
Industrial Press	B
Richard D. Irwin	B

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Johns Hopkins University Press	B
Jossey-Bass Inc, Publ.	B
Laidlaw Brothers	F
Little, Brown & Co.	A, B, G
Macmillan Publishing Co.	A, B, F, G
Mayfield Publishing	G
McDougal, Littell & Co.	F
McGraw Hill Book Co.	A, B, D, F, G
Medical Economics Books	B
Merriam-Webster	A
Charles E. Merrill Publ. Co.	F, G
William Morrow & Co.	A
C.V. Mosby Co.	B
New American Library	A, C
W.W. Norton & Co.	A, G
Oxford University Press	A, B, G
Phillips Publishing	B
Pitman Publishing	B, G
Plenum Publishing Corp.	B
Prentice-Hall	A, B, D, F, G
Rand McNally & Co.	A
Random House	A, C, F, G
Riverside Publishing Co.	F
St. Martin's Press	A, G
W.B. Saunders Co.	B
Scott, Foresman & Co.	F, G
Scribner Book Companies	A
Silver Burdett Co.	F
Simon & Schuster	A, C, D
W.H. Smith Publishers	A
South-Western Publishing Co.	F, G
Springer Publishing Co.	B
Springer-Verlag, New York	B
Steck-Vaughn Co.	F
Teachers College Press	F
Times Books	A
University Microfilms Int'l	A
University of Hawaii Press	B
Van Nostrand Reinhold	A, B
Viking Penguin	A
Wadsworth	G
Warner Books	C
Westminster Press	A
John Wiley & Sons	B, G
Williams & Wilkins	B
World Book Encyclopedia	D
Xerox Education Publishers	D, F
Yale University Press	B
Year Book Medical Publishers	B

AAP Statistical Surveys embrace the entire book publishing industry, educational as well as general, including activities of publishers who produce audiovisual and other non-print materials. All major divisions of the industry are given detailed coverage in this volume, except Subscription Reference (i.e. encyclopedia and related product), Standardized Tests, and University Presses whose activities appear only in summary form or in industry estimates, since detailed reports for these groups are issued separately.

The divisions for which extensive marketing and operating data ha.e been provided in this volume are:

Trade and Religious - Section A
Professional - Section B
Mass Market Paperback - Section C
Book Club and Mail Order Publications - Section D
Elhi Textbooks and Materials - Section F
College Textbooks and Materials - Section G

In addition, estimates of total industry activity are provided in Table S1 following this introduction, and, for the educational portion of the industry, in tables T1, T2, and T3.

Most of the features of the 1982 Report have been retained. It should be noted, however, that the 1982 information in this 1983 Industry Statistics may vary from comparable data in the 1982 Industry Statistics. This is due to differing respondents in each year, by division.

Publishers and organizations both within and without AAP were asked to contribute data. A complete list of participating publishers is included with this report.

HOW TO UTILIZE THIS SURVEY

The key to a meaningful and useful industry statistical report is comparability. If a publisher, attempting to relate his own experiences to the composite data, finds that he can do so with relative ease, he is likely to reap considerable benefits from an analysis of common experience.

A number of strategies have been employed in this report to enhance comparability. Structurally, the survey brings together groups of publishers who operate in similar economic circumstances. The factors which contribute to a communality of statistical interests are, predominantly, similarities of product, of market, and of marketing technique. These are similarities, however, not identities. The character of the material published, the intended consumer, and the means of reaching him often vary considerably even among publishers in the same division. In consequence, methods of record keeping and accounting frequently differ as well.

INTERPRETING THE DATA

To achieve comparability for all requires that statistical information be produced in a common language, understandable and applicable to all. Hence common definitions, formulated on a divisional basis, reflect majority practice in each division.

When a publisher reports to the survey, he translates his data into the common language, thus making it comparable with data from other contributors. This is vital if a meaningful result is to be obtained. What is equally important, however, is that in analyzing the report, a publisher translate the data back into his own particular terms. Only if he does so can the composite experience become genuinely meaningful to him.

Certainly, in an indispensable first step, the contributing publisher should compare his own submission, already rendered in the common language, to the report and by that means move on to a full translation.

Interpretation of the data, and relating it to his own circumstances requires that a publisher exercise imagination and analytical skill. He must detect similarities, as well as differences, between himself and the industry group portrayed. This introduction, the text with the tables, and definitions contained in the questionnaires (available on request from the AAP office), will alert him to most of the difficulties in this area.

METHODS OF GATHERING AND REPORTING DATA

The Survey adopted a flexible attitude regarding the extent of detail publishers were to furnish about their sales and operating experience. While encouraging them to provide as much specific information as possible, it also urged them to supply at least totals or summaries whenever details were not available.

Consequently, in reporting data on varying levels of details, the following devices have been employed:

Tables reporting sales or operating ratios for categories of publication or types of book, contain vertical lead columns headed "All Sales" or "All Publishers", followed by columns devoted to "Hardbound", "Paperbound" or other categories. In such cases data that publishers have not broken down by category will appear in the "All Sales" or "All Publishers" column, along with the sum of the detailed figures in the remaining columns, while only specific data pertaining to the detailed categories will appear in the category columns proper. As a result, the detail columns will not add horizontaliy to equal the amounts shown in the summary columns. In most cases, the summary column will show amounts larger than the total of the detailed columns. (A space break is inserted

DEFINITIONS AND INSTRUCTIONS

Copies of the questionnaires, definitions and instructions, which were furnished to participating publishers, are available on request from the AAP Office.

It is essential that the reader familiarize himself with the General Instructions and Definitions, as well as with specific instructions and definitions of any section to which he refers, in order to give correct interpretation to the data presented.

between the summary columns and the detail columns to emphasize this point).

Horizontal line entries, when representing breakdowns subsequently totaled, may be followed by a line designated **"Unspecified"**. This line represents that portion of the total data for which breakdowns have not been furnished by publishers. However, whenever percentages of totals are reported with lines giving breakdowns, these percentages are calculated assuming that the "Unspecified" amounts would break down in the same proportion to the total as the detail actually reported. Accordingly, no percentage relationship to the total is assigned to "Unspecified" entries. (In Section C, unspecified data are allocated in the same proportions as reported data, and are not shown separately.)

In reporting **Operating Data in Sections A and B**, the principal income and expense areas are summarized in two **main tables** by: a. **category** or **type** of book published; b. **size** of publisher. The main tables are followed by **detail tables** in which income and expense areas are analyzed by more specific breakdowns. (In Sections F and G the analysis is by **size** only.)

It is important to remember that the **population of publishers reporting to the main table and to each of the detailed tables may not necessarily be the same.** In fact, for certain categories of income or expense, some publishers' data will appear only in the main table, while others' will appear in both, and certain others' only in the detail tables. (The last instance may involve publishers who, because they did not report Gross Sales and Returns but only Net Sales, could not be included in the main table, but who furnished income and cost details which could be related to their Net Sales and reported in the detail tables, or publishers who could report data for 1983 only, while the main table may have required both 1982 and 1983 data).

To provide full **perspective on the population** represented in each table, be it a main or detail table, the following information is normally furnished:

1. Number of Publishers Included
2. Net Sales of Publishers Included

Readers should not be misled, however, by a **superficial examination** of the **number** of publishers represented in, for example, a main table and a related detail table. Only if **both** the **Net Sales** and the **number** of reporting publishers appear to match is it likely that the same population is represented. Similarities of number or Net Sales should not be mistaken for identities!

In this connection, please note that the following populations **are** identical:

The publishers included in the two **main** tables (i.e. the **same** publishers' data are analyzed by category and size.

The publishers included in each group of two income or expense sub-tables (e.g. the editorial experience of the **same** publishers are analyzed by category and size.

Accordingly, the "All Publishers" vertical lead columns will be identical in each of the two main tables, the two editorial expense tables, the two marketing expense tables, etc. The remaining columns will change, however, in accordance with the nature of the analysis by category and size.

ESTIMATING BY PUBLISHERS

To restate their data in the common language of the definitions and to satisfy requests for detailed breakdowns, required that publishers estimate some of the information they supplied to this Survey. Not only were they encouraged to do so, but specific suggestions and instructions for formulating the most significant of these estimates were provided in the questionnaires.

OTHER TERMS AND DEVICES

Arithmetic Averages are supplied throughout this Report.

Ranges of two types are employed:

Full ranges (simply idenitifed as "Range" in column headings) represent the lowest and highest data values reported by individual publishers.

Mid-ranges (an abbreviation in column headings for "Mid-50% Range" or, more technically, "Interquartile Range") represent the experiences of the middle 50% of the reporting group, i.e. those from the 26th to the 75th percentile on a scale that arranges the data values in order, from the lowest to the highest. By utilizing the "mid-range" rather than the full range, it is possible to report only the most representative experiences, eliminating the low and high extremes which, for a variety of reasons, may be uncharacteristic.

Except in instances where full range reporting is required to make the data meaningful, mid-ranges are utilized throughout this Report.

Dollar totals are calculated by accumulating individual items rounded to the nearest thousand (or to one decimal of millions in certain sales tables) and **do not** represent simple additions of the items in a column. (Because of the rounding practice, the last digits in a column may not add exactly when the items in that column are totalled arithmetically.)

PREVENTING DISCLOSURE

Whenever specific information--either actual data, or citing the number of publishers reporting--could lead to disclosure of their activities, such information has been withheld and the fact noted in the text accompanying the tables.

TABLE S1 - ESTIMATED BOOK PUBLISHING INDUSTRY SALES 1972, 1977, 1982 AND 1983

MILLIONS OF DOLLARS

	1972	1977		1982			1983		
	$	$	PCT CHG FROM 72	$	PCT CHG FROM 77	PCT CHG FROM 72	$	PCT CHG FROM 82	PCT CHG FROM 72
TRADE (TOTAL)	444.8	887.2	99.5	1355.5	52.8	204.7	1595.2	17.7	258.6
ADULT HARDBOUND	251.5	501.3	99.3	671.6	34.0	167.0	807.6	20.3	221.1
ADULT PAPERBOUND #	82.4	223.7	171.5	452.0	102.1	448.6	531.6	17.6	545.1
JUVENILE HARDBOUND	106.5	136.1	27.8	180.3	32.5	69.3	190.3	5.5	78.7
JUVENILE PAPERBOUND	4.4	26.1	493.2	51.5	97.3	1071.3	65.7	27.6	1393.2
RELIGIOUS (TOTAL)	117.5	250.6	113.3	390.0	55.6	231.9	454.9	16.6	287.1
BIBLES, TESTAMENTS, HYMNALS & PRAYER-BOOKS	61.6	116.3	88.8	163.7	40.8	165.8	182.0	11.2	295.5
OTHER RELIGIOUS	55.9	134.3	140.2	226.2	68.4	304.7	272.9	20.6	388.2
PROFESSIONAL (TOTAL)	381.0	698.2	83.2	1230.5	76.2	223.0	1373.0	11.6	260.4
TECHNICAL & SCIENTIF.	131.8	249.3	89.2	431.4	73.0	227.3	491.0	13.8	272.5
BUSINESS & OTHER PROF	192.2	286.3	49.0	530.6	85.3	176.1	561.2	5.8	192.0
MEDICAL	57.0	162.6	185.3	268.5	65.1	371.0	320.8	19.5	462.8
BOOK CLUBS	240.5	406.7	69.1	590.0	45.1	145.3	654.4	10.9	172.1
MAIL ORDER PUBLICATIONS	198.9	396.4	99.3	604.6	52.5	204.0	554.5	-8.3	178.8
MASS MARKET PAPERBACK RACK-SIZED	250.0	487.7	95.1	*665.5	36.5	166.2	706.1	6.1	182.4
UNIVERSITY PRESSES	41.4	56.1	35.5	*122.9	119.1	196.9	129.9	5.7	213.8
ELEMENTARY & SECONDARY TEXT	497.6	755.9	51.9	1051.5	39.1	111.3	1149.7	9.3	131.0
COLLEGE TEXT **	375.3	649.7	73.1	1142.4	75.8	204.4	1228.6	7.5	227.4
STANDARDIZED TESTS	26.5	44.6	68.3	69.7	56.3	163.2	79.7	14.3	200.8
SUBSCRIPTION REFERENCE	278.9	294.4	5.6	396.6	34.7	42.2	443.0	11.7	58.8
AV & OTHER MEDIA (TOTAL)	116.2	151.3	30.2	148.0	-2.2	27.4	143.0	-3.4	23.1
ELHI	101.2	131.4	29.8	130.1	-1.0	28.6	124.3	-4.5	22.8
COLLEGE	9.2	11.6	26.1	7.9	-31.9	-14.1	7.6	-3.8	-17.4
OTHER	5.8	8.3	43.1	10.0	20.5	72.2	11.1	11.1	91.4
OTHER SALES	49.2	63.4	28.9	77.1	21.6	56.8	80.0	3.8	62.6
TOTAL	3017.8	5142.2	70.4	*7844.3	52.5	159.9	8592.0	9.5	184.7

Includes Non-Rack-Sized sales by Mass Market Publishers of $113.5 million in 1982, and $139.9 million in 1983.

* Previously reported 1982 figures have been revised to conform to the most recent available information.

** The Higher Education Division of AAP has requested the Statistical Service Center to conduct an independent survey of College Publishers. In 1982, this survey of 43 college publishers, which, in the opinion of the Higher Education Division, represent the majority of known college publishing, reported sales of $863.9 million. The results of the 1983 Survey (undertaken in 1984) are presented and discussed in Table G1.

This table provides estimates of U.S. produced product.

The sales estimates in **Table S1** are based on the final report of the 1977 Census of Manufactures for SIC 2731 (Book Publishing), completed in 1980 by the Bureau of the Census of the U.S. Department of Commerce, and on preliminary statistics from the 1982 Census. In addition, increases and decreases in yearly sales estimates reflect actual percentage changes in sales as reported to this survey, and to the AAP Monthly Sales Report by participating publishers.

As in prior reports, the estimates reflect the impact of the industry expansion created by new establishments entering the field, in addition to incorporating the sales increases or decreases of established firms.

Readers comparing the estimated data with Census reports should recall that the U.S. Census does not include data on most university presses or on other institutionally sponsored and not-for-profit publishing activities, nor on the audiovisual and other media materials which are included in this table. On the other hand, AAP estimates have traditionally excluded Sunday School Materials, and certain pamphlets which are incorporated in the Census data.

If should be noted that the "Other Sales" category in **Table S1** does not include any regular book sales but only sheet sales, domestic and export (except those to prebinders) and miscellaneous merchandise sales.

Estimates include domestic sales and export sales only and do not cover indigenous activities of publishers' foreign subsidiaries.

The economic cycle virtually coincided with the calendar in 1983: recovery started a month or two before the year began and it was still going strong 12 months later. As in the early stages of most business cycles, almost all the chartlines moved in a favorable direction. Homebuilding soon reached boom proportions compared to the depressed levels of 1981-82; consumer purchases spurted as employment expanded rapidly; and inflation seemed to be contained at a low rate.

By the fourth quarter, gross national product, the most comprehensive measure of economic activity, was only a notch below $3.5 trillion (at an annual rate). After taking out inflation, this was 6.2 percent above the fourth quarter of 1982.

As employment began to recover, consumers gradually became more confident. In dollar terms, consumer spending rose 8.3 percent even though total income went up only 6.3 percent. And spending on autos and other durable goods -- those items which frequently require long-term commitments -- rose more than 14 percent. Business confidence followed and expenditures for new plant and equipment increased in the last half of 1983 -- much sooner than expected.

It was a welcome performance for a nation that had suffered through two recessions since 1979. By the end of the year, the number of jobs had expanded by 5-1/2 million with most of the increases coming in the areas that had been hardest hit by the recession ---manufacturing and construction. The unemployment rate plunged from a record 10.7 percent to 8.1.

The public was further reassured by the performance of prices. The consumer price index rate of increase remained below 4 percent for the second consecutive year -- the lowest pace in a decade. And there were no signs of a break in the pattern. Wages were remarkably restrained with some unions still willing to take cuts in order to help some struggling industries. Positive numbers on productivity provided further assurance that prices were not likely to return to the double-digit levels of the 1970s.

For the longer term, one of the most worrisome problems was the burgeoning foreign trade deficit. It soared to almost $70 billion in 1983, far above the previous year's record of about 42 billion. The deficit is expected to rise during a period of strong recovery, but it had remained high even during the recession. Furthermore, the composition of imports had changed: Americans had learned to live with less petroleum but they were now buying huge amounts of foreign manufactured goods of all types. A large part of this influx was attributed to the high value of the dollar, which made imports less expensive and our exports higher-priced.

The rocklike quality of the dollar was also related to another problem: the high current and prospective deficits in the Federal budget. Interest rates fell sharply in 1982 from all-time peaks but they began to climb again in 1983. This attracted money from overseas and tended to boost the value of the dollar. Even with Federal revenues climbing during the recovery, the deficit remained at close to $190 billion with similar shortfalls scheduled for several years.

Still, at least part of the cause of high interest rates was the fear that the economy was moving at too fast a clip -- that the high rate of growth would generate huge demands for funds and cause another money crunch that would choke off the recovery.

The question in the minds of most economists was whether the economy would slow down to a rate of 3 to 5 percent at some point in 1984 -- in other words, would it come in for a "soft landing?" Many economists contended that, at that rate, the economy could produce for a long time into the future and perhaps "cheat" the heretofore inexorable business cycle.

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We acknowledge gratefully the assistance of Adren L. Cooper, Office of the Chief Economist, U.S. Department of Commerce, for preparing the above review.

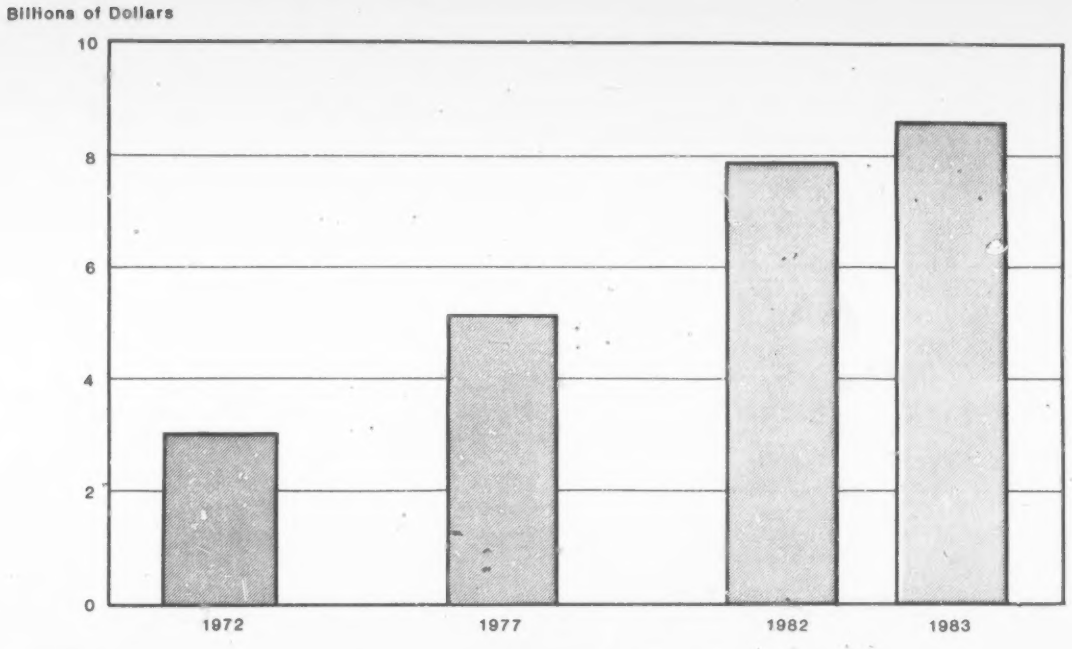


FIGURE S-1 - ESTIMATED BOOK PUBLISHING INDUSTRY NET SALES 1972, 1977, 1982 and 1983

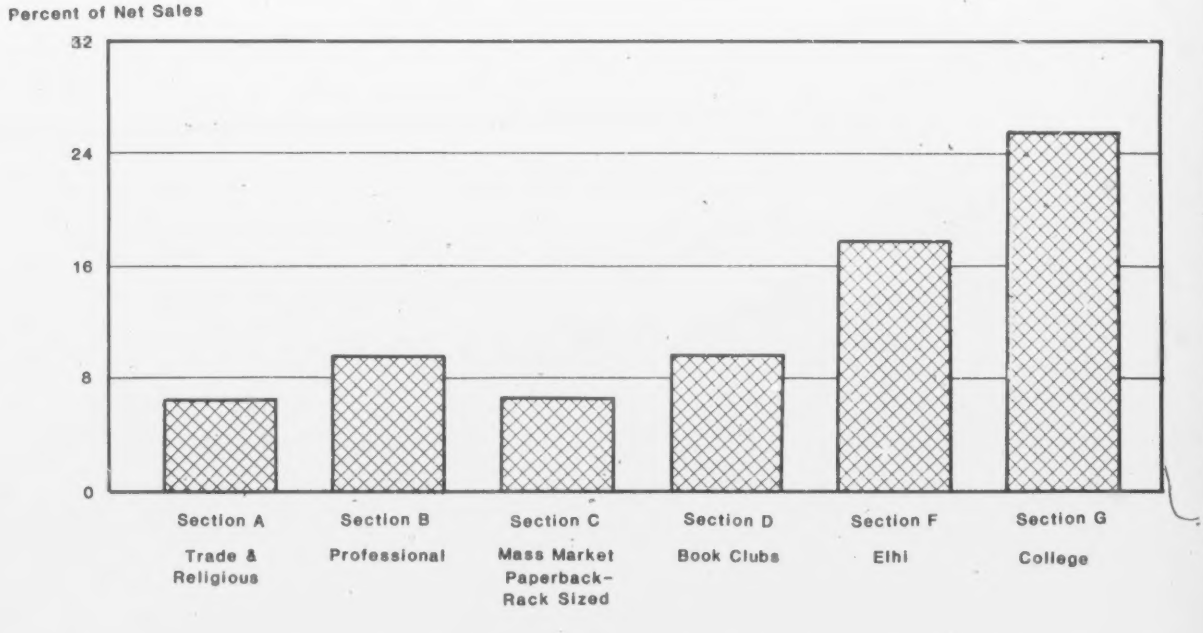
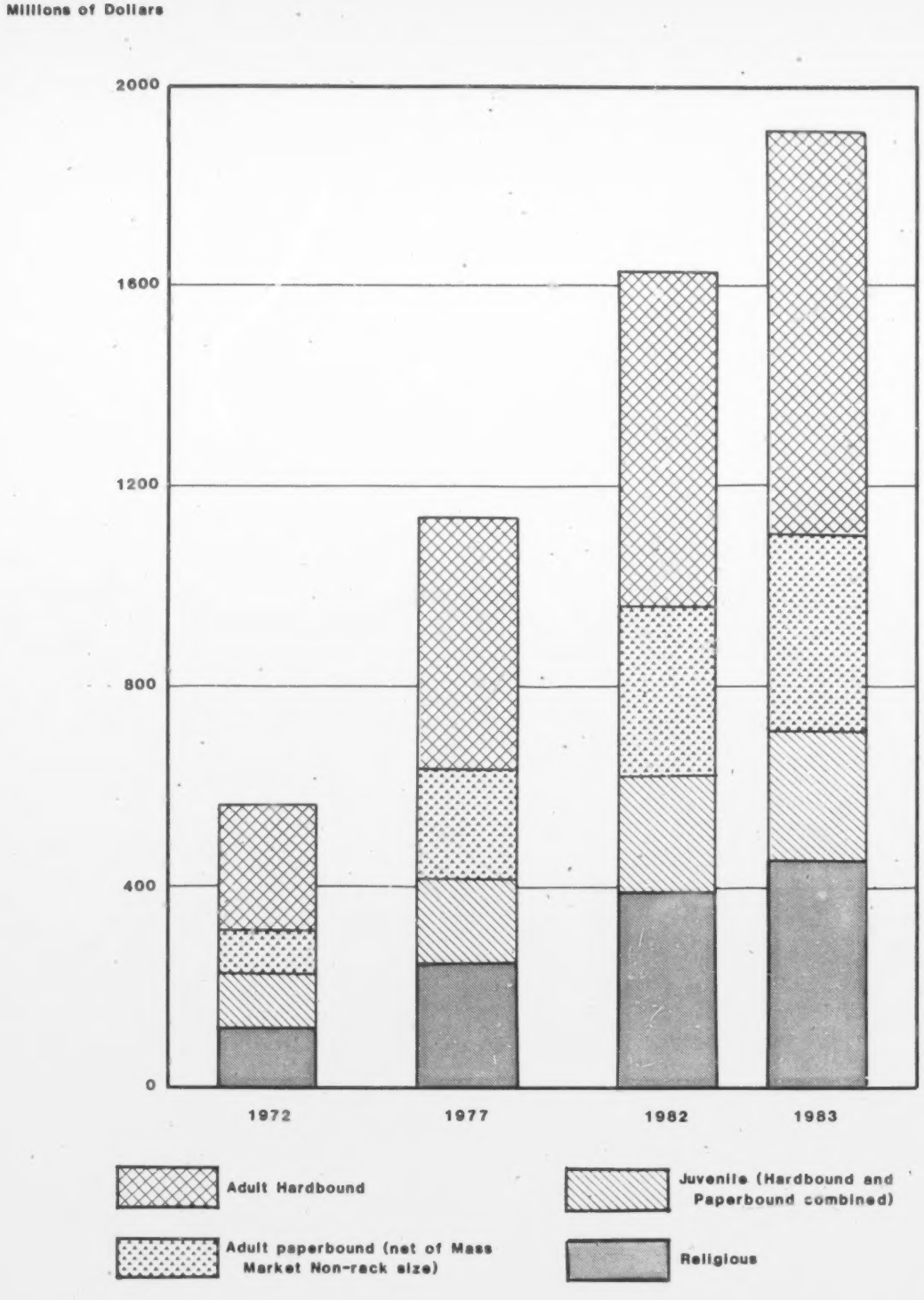


FIGURE S-2 - 1983 NET INCOME BEFORE TAXES FROM OPERATIONS

Section A

TRADE AND RELIGIOUS BOOK PUBLISHERS AND DIVISIONS



Data from Table S1

FIGURE A-1 - ESTIMATED TRADE AND RELIGIOUS BOOKS NET SALES 1972, 1977, 1982 and 1983

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM A (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

SALES DATA

Table A1 provides sales comparisons between 1983 and 1982 based on data furnished by 26 participating trade and religious publishers. Estimated industry totals, extrapolated from actual data gathered in this Survey and in the monthly AAP sales report program are also furnished.

Trade and religious book publishers reported 1983 net sales of $619.5 million to the Survey. Based on the estimates shown in Table S1, the net sales reported represent some 32.4% of the total trade and religious book sales of the industry.

Table A2 provides sales data by type of book for 1983 and 1982 in dollars and units.

TABLE A1 - TRADE AND RELIGIOUS BOOK SALES

MILLIONS OF DOLLARS -- AS REPORTED BY 26 PUBLISHERS
WITH ESTIMATES OF TOTAL INDUSTRY TRADE BOOK SALES

	1983		1982		PERCENT CHANGE	
	ACTUAL REPORTS	EST. TOTAL	ACTUAL REPORTS	EST. TOTAL	ACTUAL REPORTS	EST. TOTAL
GROSS SALES	742.8	2294.5	650.1	2026.0	14.3	13.3
RETURNS	123.3	380.9	126.4	394.0	-2.5	-3.3
NET SALES	619.5	1913.6	523.7	1632.0	18.3	17.3

	1983			1982		
	ACTUAL REPORTED		ESTI-MATED	ACTUAL REPORTED		ESTI-MATED
	AVERAGE	MID-RANGE	AVERAGE	AVERAGE	MID-RANGE	AVERAGE
PERCENT RETURNS TO GROSS	16.6	12.6 TO 20.5	16.6	19.4	14.2 TO 23.0	19.4

TABLE A2 - TRADE BOOK SALES BY TYPE OF BOOK

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 26 PUBLISHERS

GROSS SALES

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	395610	56333	342971	52034	15.3	8.3				
ADULT PAPERBOUND	190823	57530	167756	55154	13.8	4.3				
JUVENILE HARDBOUND	103731	49482	84661	38171	22.5	29.6				
JUVENILE PAPERBOUND	250	35080	24436	30313	2.6	15.7				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	8[illegible]	83[illegible]	6880	740	25.3	13.4				
OTHER RELIGIOUS	9266	2129	13486	2610	-31.3	-18.4				
OTHER	9678	69574	9914	59763	-2.4	16.4				
TOTAL	742808	270966	650103	238785	14.3	13.5				

RETURNS

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	74563	9638	84132	11850	-11.4	-18.7				
ADULT PAPERBOUND	33938	10210	28875	10597	17.5	-3.7				
JUVENILE HARDBOUND	10001	4051	8705	2812	14.9	44.1				
JUVENILE PAPERBOUND	2261	1530	2032	1750	11.3	-12.6				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	392	42	529	65	-25.9	-35.4				
OTHER RELIGIOUS	1935	355	1899	339	1.9	4.7				
OTHER	206	2148	231	2462	-10.8	-12.8				
TOTAL	123296	27974	126403	29875	-2.5	-6.4				

NET SALES

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	321047	46695	258839	40184	24.0	16.2				
ADULT PAPERBOUND	156885	47320	138881	44557	13.0	6.2				
JUVENILE HARDBOUND	93730	45431	75956	35359	23.4	28.5				
JUVENILE PAPERBOUND	22819	33550	22404	28563	1.9	17.5				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	8228	797	6351	675	29.6	18.1				
OTHER RELIGIOUS	7331	1774	11587	2271	-36.7	-21.9				
OTHER	9472	67426	9683	57301	-2.2	17.7				
TOTAL	619512	242992	523700	208910	18.3	16.3				

Continued on page A-5

TABLE A2 - TRADE BOOK SALES BY TYPE OF BOOK

Continued from page A-4

	1983 PERCENT RETURNS TO GROSS					
	DOLLARS		UNITS		YOUR DATA	
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE		
ADULT HARDBOUND	18.8	14.6 TO 22.8	17.1	13.5 TO 20.4		
ADULT PAPERBOUND	17.8	12.4 TO 19.0	17.7	12.3 TO 20.6		
JUVENILE HARDBOUND	9.6	7.0 TO 12.1	8.2	7.0 TO 12.6		
JUVENILE PAPERBOUND	9.0	6.6 TO 16.3	4.4	5.7 TO 14.1		
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	4.5	2.7 TO 5.2	5.0	2.9 TO 7.1		
OTHER RELIGIOUS	20.9	14.8 TO 38.6	16.7	13.3 TO 17.3		
OTHER	2.1		3.1			
TOTAL	16.6	12.6 TO 20.5	10.3	12.3 TO 18.6		

	1982 PERCENT RETURNS TO GROSS					
	DOLLARS		UNITS		YOUR DATA	
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE		
ADULT HARDBOUND	24.5	16.5 TO 26.8	22.8	15.1 TO 26.4		
ADULT PAPERBOUND	17.2	11.3 TO 18.7	19.2	10.0 TO 22.6		
JUVENILE HARDBOUND	10.3	7.8 TO 12.7	7.4	7.1 TO 13.5		
JUVENILE PAPERBOUND	8.3	8.5 TO 14.4	5.8	7.5 TO 18.1		
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	7.7	3.1 TO 8.0	8.8	3.0 TO 11.2		
OTHER RELIGIOUS	14.1	7.9 TO 14.7	13.0	9.8 TO 15.1		
OTHER	2.3		4.1			
TOTAL	19.4	14.2 TO 23.0	12.5	12.4 TO 23.3		

	DOLLARS PER UNIT NET SALES					
	1983		1982		YOUR DATA	
	$-AVG	$-RANGE-AVG	$-AVG	$-RANGE-AVG		
ADULT HARDBOUND	6.88	3.89 TO 38.70	6.44	3.75 TO 40.48		
ADULT PAPERBOUND	3.32	0.52 TO 55.00	3.12	0.52 TO 51.89		
JUVENILE HARDBOUND	2.06	1.19 TO 5.43	2.15	1.17 TO 5.63		
JUVENILE PAPERBOUND	0.68	0.49 TO 1.82	0.78	0.52 TO 1.81		
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	10.32	2.68 TO 16.22	9.41	2.69 TO 15.25		
OTHER RELIGIOUS	4.13	1.43 TO 8.86	5.10	4.19 TO 10.80		
OTHER	1.14	0.59 TO 4.64	1.17	0.59 TO 4.65		
TOTAL	2.55	1.75 TO 40.45	2.51	1.74 TO 42.28		

Note that the ranges for dollars per unit net sales in **Table A2** are **ranges of averages** reported by participating publishers.

TABLE A3 - DOMESTIC NET TRADE BOOK SALES BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS - AS REPORTED BY 23 PUBLISHERS

	ALL SALES		ADULT HARDBOUND		ADULT PAPERBOUND		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
BOOKSTORES (TOTAL)	319390	57.6	154683	56.0	85778	64.2				
GENERAL	253727	52.0	130899	53.7	61413	56.6				
COLLEGE	15526	3.2	5307	2.2	7871	7.3				
RELIGIOUS	10522	2.2	100	0.0	60	0.1				
PAPERBACK	1101	0.2	292	0.1	293	0.3				
UNSPECIFIED	38514		18085		16141					
WHOLESALERS	174243	31.4	91182	33.0	29798	22.3				
PREBINDERS	629	0.1	50	0.0	0	0.0				
LIBRARIES & INSTITUTIONS (TOTAL)	22155	4.0	11839	4.3	4373	3.3				
PUBLIC LIBRARIES	3424	1.1	1541	1.1	567	0.7				
COLLEGES & UNIVS.	2598	0.8	1286	0.9	204	0.3				
SCHOOLS	3158	1.0	1892	1.4	442	0.5				
OTHER	3388	1.1	1182	0.9	1444	1.8				
UNSPECIFIED	9587		5938		1716					
MASS MARKET OUTLETS	3500	0.6	570	0.2	2731	2.0				
SPECIAL SALES	24239	4.4	14174	5.1	5713	4.3				
DIRECT TO CONSUMER	10090	1.8	3539	1.3	5281	4.0				
TOTAL	554246	100.0	276037	100.0	133674	100.0				

	JUVENILE HARDBOUND		JUVENILE PAPERBOUND		RELIGIOUS		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
BOOKSTORES (TOTAL)	41397	50.0	13418	63.1	16399	64.2				
GENERAL	39234	49.3	11701	58.9	3930	17.3				
COLLEGE	88	0.1	88	0.4	1007	4.4				
RELIGIOUS	436	0.5	305	1.5	9621	42.4				
PAPERBACK	58	0.1	458	2.3	0	0.0				
UNSPECIFIED	1581		866		1841					
WHOLESALERS	35693	43.1	6293	29.6	4858	19.0				
PREBINDERS	578	0.7	1	0.0	0	0.0				
LIBRARIES & INSTITUTIONS (TOTAL)	3215	3.9	227	1.1	2191	8.6				
PUBLIC LIBRARIES	469	1.2	18	0.1	802	3.4				
COLLEGES & UNIVS.	181	0.5	51	0.4	726	3.1				
SCHOOLS	708	1.8	43	0.3	9	0.0				
OTHER	165	0.4	32	0.2	496	2.1				
UNSPECIFIED	1692		83		158					
MASS MARKET OUTLETS	147	0.2	51	0.2	1	0.0				
SPECIAL SALES	1438	1.7	1235	5.8	1673	6.5				
DIRECT TO CONSUMER	277	0.3	29	0.1	441	1.7				
TOTAL	82744	100.0	21254	100.0	25563	100.0				

In **Table A3,** as in other succeeding tables the data appearing in the column headed "All Sales" does **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of sales by product, summarized in the detail columns, others have not. However, all sales reported, whether detailed in other columns or not, are included in the "All Sales" column.

The "percentage of total" shown represents the portion of sales in a product category marketed to the customer type listed in the stub.

TABLE A4 - NET TRADE BOOK SALES BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 25 PUBLISHERS

	ALL SALES		ADULT HARDBOUND		ADULT PAPERBOUND		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
UNITED STATES	578158	95.1	292062	94.8	145154	95.6				
CANADA	15141	2.5	7805	2.5	3076	2.0				
FOREIGN (TOTAL)	14530	2.4	8275	2.7	3636	2.4				
LATIN AMERICA	184	0.1	87	0.1	60	0.1				
AUSTRALIA & N.ZEALAND	978	0.3	238	0.1	210	0.4				
ASIA	4066	1.4	3365	2.0	600	1.1				
UNITED KINGDOM	887	0.3	234	0.1	233	0.4				
CONTINENTAL EUROPE	823	0.3	418	0.3	209	0.4				
AFRICA, NEAR & MIDDLE EAST	218	0.1	85	0.1	54	0.1				
UNSPECIFIED	7374		3848		2270					
TOTAL	607829	100.0	308142	100.0	151866	100.0				

	JUVENILE HARDBOUND		JUVENILE PAPERBOUND		RELIGIOUS		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
UNITED STATES	89434	95.4	23019	95.5	25555	95.9				
CANADA	3162	3.4	743	3.1	355	1.3				
FOREIGN (TOTAL)	1195	1.3	352	1.5	738	2.8				
LATIN AMERICA	7	0.2	0	0.0	22	0.1				
AUSTRALIA & N.ZEALAND	10	0.3	1	1.5	478	1.8				
ASIA	11	0.4	0	0.0	67	0.3				
UNITED KINGDOM	5	0.2	0	0.0	82	0.3				
CONTINENTAL EUROPE	5	0.2	0	0.0	21	0.1				
AFRICA, NEAR & MIDDLE EAST	2	0.1	0	0.0	68	0.3				
UNSPECIFIED	1155		351		0					
TOTAL	93791	100.0	24114	100.0	26648	100.0				

Note that two publishers indicated their Canadian data is reported with the United States, and that one other publisher indicated its Canadian data is reported with Foreign.

Operating data of Trade and Religious Publishers is reported in two sections. The first section, **Tables A5 to A11,** provides some breakdown by type of book; the second section, **Tables A12 to A18,** analyzes the data by size of publisher.

Tables A5 and A12 are summary tables, offering composite income statements of the reporting publishers. The remaining tables detail specific expense areas.

Publishers, while asked to provide sales data on a calendar year basis, were given the option to furnish operating information on a fiscal year basis. 8 publishers exercised this option. The months terminating their reporting year are listed below, together with the number of publishers for each period:

March - 3
April - 1
June - 1
September - 1
October - 1
November - 1

In **Tables A5 through A11,** the column headed "All Publishers" does **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of operating data by product line, summarized in the detail columns, while others have not. However, all data reported, whether detailed in other columns or not, are included in the "All Publishers" column.

TABLE A5 - OPERATING DATA OF TRADE BOOK PUBLISHERS-BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS

	ALL PUBLISHERS			YOUR DATA			
	$	PERCENT OF NET SALES					
		AVERAGE	MID-RANGE				
GROSS SALES	512301	121.3	114.4 TO 126.6				
RETURNS AND ALLOWANCES	89799	21.3	14.4 TO 26.6				
NET SALES	422501	100.0	100.0 TO 100.0				
COST OF SALES							
MANUFACTURING	154293	36.5	29.8 TO 45.8				
ROYALTIES	76429	18.1	7.9 TO 20.4				
TOTAL COST OF SALES	230722	54.6	45.9 TO 59.8				
GROSS MARGIN ON SALES	191780	45.4	40.2 TO 54.1				
OTHER INCOME	33862	8.0	2.6 TO 11.3				
OPERATING EXPENSE							
EDITORIAL	23282	5.5	4.0 TO 7.9				
PRODUCTION	9898	2.3	1.6 TO 3.4				
MARKETING	67228	15.9	13.3 TO 18.2				
FULFILLMENT	39690	9.4	7.1 TO 11.1				
GENERAL & ADMIN.	58789	13.9	10.2 TO 18.4				
TOTAL OPERATING EXPENSE	198887	47.1	41.4 TO 60.7				
NET INCOME FROM OPERATIONS	26755	6.3	-0.9 TO 14.2				

	ADULT HARDBOUND			ADULT PAPERBOUND		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	201997	125.3	118.1 TO 139.3	105293	120.7	114.1 TO 124.7
RETURNS AND ALLOWANCES	40760	25.3	18.1 TO 39.3	18052	20.7	14.1 TO 24.7
NET SALES	161227	100.0	100.0 TO 100.0	87241	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	58481	36.3	25.8 TO 47.3	28849	33.1	24.1 TO 39.0
ROYALTIES	37921	23.5	11.2 TO 25.8	11094	12.7	8.8 TO 15.5
TOTAL COST OF SALES	96402	59.8	46.7 TO 69.3	39943	45.8	38.6 TO 53.3
GROSS MARGIN ON SALES	64825	40.2	30.7 TO 53.3	47298	54.2	46.7 TO 61.4
OTHER INCOME	14771	9.2	5.1 TO 14.1	6452	7.4	0.8 TO 8.2
OPERATING EXPENSE						
EDITORIAL	9307	5.8	4.3 TO 9.5	4461	5.1	2.5 TO 6.8
PRODUCTION	3319	2.1	1.2 TO 2.5	2498	2.9	1.5 TO 5.5
MARKETING	24379	15.1	13.4 TO 17.1	16519	18.9	12.8 TO 18.8
FULFILLMENT	14014	8.7	6.1 TO 10.3	11665	13.4	7.4 TO 16.4
GENERAL & ADMIN.	21049	13.1	9.5 TO 19.2	13223	15.2	10.5 TO 18.5
TOTAL OPERATING EXPENSE	72068	44.7	38.2 TO 57.3	48366	55.4	42.7 TO 69.0
NET INCOME FROM OPERATIONS	7528	4.7	-3.7 TO 19.1	5384	6.2	-10.2 TO 25.8

Continued on page A-9

TABLE A5 - OPERATING DATA OF TRADE BOOK PUBLISHERS-BY TYPE OF BOOK

Continued from page A-8

	JUVENILE			RELIGIOUS		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	52428	110.4	109.6 TO 113.6	34483	112.8	107.6 TO 123.7
RETURNS AND ALLOWANCES	4945	10.4	9.6 TO 13.6	3904	12.8	7.6 TO 23.9
NET SALES	47483	100.0	100.0 TO 100.0	30578	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	17064	35.9	28.7 TO 42.3	13762	45.0	28.8 TO 58.5
ROYALTIES	8007	16.9	14.3 TO 19.2	2899	9.5	4.7 TO 16.2
TOTAL COST OF SALES	25071	52.8	43.9 TO 63.3	16661	54.5	42.1 TO 63.2
GROSS MARGIN ON SALES	22412	47.2	36.7 TO 56.1	13918	45.5	36.8 TO 57.9
OTHER INCOME	2689	5.7	3.3 TO 6.5	528	1.7	0.3 TO 3.3
OPERATING EXPENSE						
EDITORIAL	2640	5.6	4.1 TO 6.9	1602	5.2	3.3 TO 8.0
PRODUCTION	1205	2.5	1.7 TO 4.8	888	2.9	2.0 TO 3.9
MARKETING	6241	13.1	9.9 TO 17.8	6298	20.6	13.2 TO 21.9
FULFILLMENT	4710	9.9	7.3 TO 15.1	2222	7.3	7.1 TO 15.1
GENERAL & ADMIN.	7054	14.9	11.7 TO 20.3	3298	10.8	7.0 TO 17.1
TOTAL OPERATING EXPENSE	21850	46.0	39.2 TO 66.0	14298	46.8	36.7 TO 62.1
NET INCOME FROM OPERATIONS	3251	6.8	-1.7 TO 19.9	148	0.5	-4.9 TO 4.9

TABLE A6 - MANUFACTURING AND ROYALTY EXPENSE-BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 17 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $296,077,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	78261	26.4	24502	23.3	13057	20.1	13429	32.7	8292	36.5
PURCHASES (TOTAL)	107974	36.5	35046	33.4	22562	34.8	13865	33.8	10922	48.0
PLANT COSTS	13325	4.8	5197	4.9	2249	3.5	1509	3.7	515	5.0
PAPER, PRINTING & BINDING	37334	31.6	29859	28.4	20313	31.3	12357	30.1	4473	43.1
UNSPECIFIED	7315		0		0		0		5935	
COST OF FREE BOOKS	2222	0.8	853	0.8	488	0.8	316	0.8	96	0.4
WRITE DOWNS	6751	2.3	2971	2.8	888	1.4	1442	3.5	390	1.7
ENDING INVENTORY AFTER WRITE DOWNS	76496	25.8	22482	21.4	14629	22.6	12958	31.6	7951	35.0
TOTAL MANUFACTURING EXP.	107517	36.3	36213	34.5	20502	31.6	14020	34.1	11167	49.1

THOUSANDS OF DOLLARS - AS REPORTED BY 17 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $338,630,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	54718	16.2	26119	19.4	7378	12.0	6272	16.6	2468	9.8
FEES IN LIEU OF ROYALTIES	242	0.1	0	0.0	0	0.0	0	0.0	0	0.0
ADVANCES WRITTEN OFF	12470	3.7	3473	6.3	742	1.2	196	0.5	218	0.9
TOTAL ROYALTIES	67430	19.9	34591	25.7	8120	13.2	6467	17.2	2686	10.6

TABLE A7 - OTHER PUBLISHING INCOME-BY TYPE OF BOOK

THOUSANDS OF DOLLARS

	8 PUBLISHERS WITH NET SALES OF $147,414,000						2 PUBLISHERS WITH NET SALES -- $40,398,000	
	TOTAL INCOME		AUTHORS' SHARE		PUBL. SHARE		PUBL. SH. ONLY	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	30774	20.9	16468	11.2	14306	9.7	4120	10.2
REPRINT - HARDBOUND	970	0.7	157	0.1	814	0.6	40	0.1
REPRINT - PAPERBOUND	17319	11.7	9174	6.2	8145	5.5	2343	5.8
BOOK CLUB	5540	3.8	2828	1.9	2712	1.8	767	1.9
PERMISSIONS	429	0.3	256	0.2	173	0.1	81	0.2
FOREIGN & TRANSLATION	3711	2.5	2370	1.6	1342	0.9	525	1.3
SERIAL, DIGEST & SYNDICATION	780	0.5	510	0.3	270	0.2	121	0.3
OTHER	2024	1.4	1173	0.8	851	0.6	242	0.6
GENERAL	2159	1.5	191	0.1	1968	1.3	283	0.7
TOTAL OTHER INCOME	32933	22.3	16659	11.3	16274	11.0	4402	10.9

7 PUBLISHERS WITH NET SALES OF $128,527,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	27145	21.1	16831	21.9	8432	36.1	1390	11.5	493	6.3
REPRINT - HARDBOUND	970	0.8	300	1.0	130	0.6	31	0.3	9	0.1
REPRINT - PAPERBOUND	15221	11.8	9695	12.6	4579	19.6	731	6.1	216	2.8
BOOK CLUB	4978	3.9	3333	4.3	1423	6.1	146	1.2	76	1.0
PERMISSIONS	301	0.2	169	0.2	34	0.1	55	0.5	43	0.6
FOREIGN & TRANSLATION	3251	2.5	1552	2.0	1399	6.0	219	1.8	82	1.0
SERIAL, DIGEST & SYNDICATION	399	0.3	274	0.4	116	0.5	9	0.1	0	0.0
OTHER	2024	1.6	1008	1.3	751	3.2	198	1.4	67	0.9
GENERAL	1586	1.2	950	1.2	539	2.3	31	0.3	65	0.8
TOTAL OTHER PUBL. INCOME	28731	22.4	17781	23.1	8971	38.4	1421	11.8	558	7.1
AUTHORS' SHARE	14588	11.3	9147	11.9	4397	18.8	780	6.5	264	3.4
PUBLISHER'S SHARE	14143	11.0	8634	11.2	4574	19.6	641	5.3	294	3.8

The composite manufacturing cost figure in **Table A6** includes data that reflect varying treatments of plant costs. Since a levelling effect takes place when the data are consolidated, the possibility of distortion is minimized. Nevertheless, a publisher who compares his own data with those in the survey should bear in mind that the inventory and purchase figures shown represent a mix that includes plant costs being written off, plant costs being amortized, and plant costs that have been inventoried.

To place the survey data in perspective, the practices of **some** of the participating publishers are shown below:

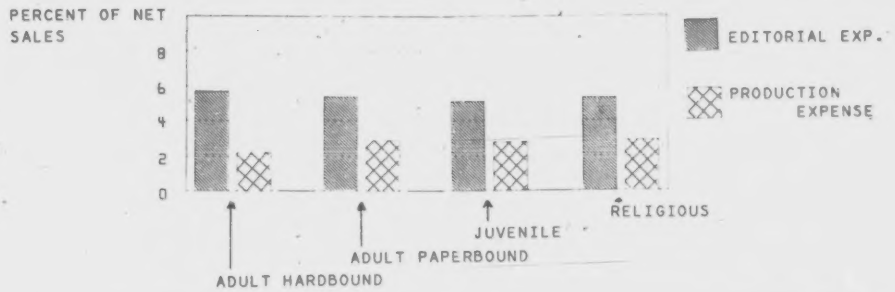
Written off as incurred - 3
Written off on publication - 5
Written off during year of publication - 1
Written into inventory - 2
Amortized over 6 mo's to 2 yrs - 1
Amortized over 1 year - 1
Amortized over 3 years - 1
Amortized over 5 years - 3

In addition to providing operating data on royalties reported in **Table A6,** publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end. A total of 18 publishers with combined net sales of $325.4 million responded, reporting a total aggregate advance of $52.6 million (16.2% of net sales). Replies by product categories were too few to tabulate here.

In **Table A7,** publishers are asked to report **all** subsidiary income and to show authors' shares and publishers' shares separately. As some respondents are unable to comply with some details of this request, data is reported here in three ways: in the upper section data is summarized **by type of income** for 8 publishers who are able to separate authors' shares from their own, as well as (in the right-hand panel), for 2 other publishers who are able to report only their shares. In the lower section data is summarized **by type of book** for 7 publishers reporting both authors' shares and their own.

TABLE A8 - EDITORIAL AND PRODUCTION EXPENSE-BY TYPE OF BOOK

Editorial and Production Expense as a Percent of Net Sales is fairly uniform across all product categories...



THOUSANDS OF DOLLARS - AS REPORTED BY 23 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $418,604,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE										
SALARIES	15856	3.8	6265	3.9	2655	3.3	1677	3.8	1218	4.0
OUTSIDE EDITORIAL EXP	2475	0.6	1196	0.7	625	0.8	237	0.5	125	0.4
TRAVEL & ENTERTAINMNT	1696	0.4	644	0.4	369	0.5	138	0.3	117	0.4
OTHER	2587	0.6	1057	0.7	647	0.8	209	0.5	162	0.5
TOTAL EDITORIAL EXPENSE	22613	5.4	9162	5.7	4296	5.4	2261	5.1	1622	5.3

THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $386,935,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE										
SALARIES	6211	1.6	2132	1.5	1265	1.6	649	1.5	513	1.7
OUTSIDE PRODUCT'N EXP	433	0.1	118	0.1	42	0.1	6	0.0	91	0.3
OTHER	2934	0.8	934	0.7	1005	1.3	550	1.3	284	0.9
TOTAL PRODUCTION EXPENSE	9577	2.5	3184	2.2	2312	2.9	1206	2.8	888	2.9

TABLE A9 - MARKETING EXPENSE-BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 22 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $403,246,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE										
SALESMEN'S SALARIES & COMMISSIONS	10161	2.5	3691	2.4	3038	3.9	859	2.0	603	2.0
SALESMAN'S TRAVEL & ENTERTAINMENT	3021	0.7	1154	0.7	790	1.0	312	0.7	315	1.0
DEPARTMENTAL SALARIES	5544	1.4	2106	1.4	1447	1.8	627	1.4	478	1.6
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1244	0.3	477	0.3	304	0.4	183	0.4	77	0.3
OTHER	5978	1.5	2205	1.4	1626	2.1	618	1.4	356	1.2
TOTAL SELLING EXPENSE	25958	6.4	9634	6.2	7205	9.2	2598	5.9	1829	6.0
PROMOTION										
DEPARTMENTAL SALARIES	5038	1.2	1741	1.1	1215	1.5	462	1.1	529	1.7
SPACE ADVERTISING	14230	3.5	6199	4.0	2414	3.1	1003	2.3	958	3.1
CATALOGS AND TRADE ADVERTISING	4188	1.0	986	0.6	864	1.1	632	1.4	488	1.6
DIRECT MAIL	1516	0.4	489	0.3	407	0.5	87	0.2	76	0.2
PUBLICITY	2945	0.7	972	0.6	731	0.9	176	0.4	164	0.5
FREE COPIES	3128	0.8	1129	0.7	701	0.9	343	0.8	118	0.4
EXHIBITS	1358	0.3	432	0.3	295	0.4	199	0.4	93	0.3
OTHER	4653	1.2	1726	1.1	1263	1.6	372	0.8	619	2.0
TOTAL PROMOTION EXPENSE	37046	9.2	13675	8.9	7890	10.1	3265	7.4	3044	9.9
TOTAL MARKETING EXPENSE	63004	15.6	23309	15.1	15095	19.2	5862	13.4	4873	15.9

TABLE A10 - FULFILLMENT EXPENSE-BY TYPE OF BOOK

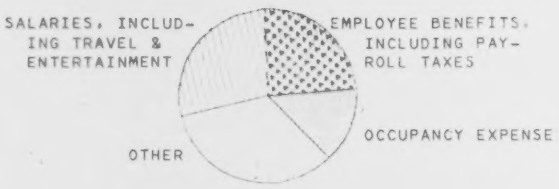
THOUSANDS OF DOLLARS

11 PUBLISHERS WITH NET SALES OF $257,228,000 -- INTERNAL FACILITIES	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING										
SALARIES	6671	2.6	2787	2.2	2275	3.5	768	2.2	715	2.7
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	3052	1.2	1396	1.1	1075	1.7	311	0.9	266	1.0
EQUIPMENT & SUPPLIES	1227	0.5	486	0.4	410	0.6	160	0.5	171	0.6
UNSPECIFIED	27		0		0		0		27	
TOTAL ORDER PROCESSING	10977	4.3	4669	3.7	3759	5.8	1239	3.5	1179	4.3
SHIPPING & WAREHOUSING										
SALARIES	3630	3.4	3503	2.8	2803	4.4	1330	3.8	921	3.4
OCCUPANCY	3350	1.3	1544	1.2	900	1.4	524	1.5	297	1.1
EQUIPMENT & SUPPLIES	2185	0.8	880	0.7	723	1.1	303	0.9	247	0.9
TRANSPORTATION CHRGES	3644	1.4	1193	0.9	1500	2.3	444	1.3	507	1.9
TOTAL SHIPPING AND WAREHOUSING	17809	6.9	7120	5.6	5926	9.2	2601	7.3	1971	7.3
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	28786	11.2	11789	9.4	9685	15.1	3839	10.8	3151	11.6

See also **Table A17** for data on 8 publishers who reported utilizing combinations of internal and external facilities in handling fulfillment.

Data on external fulfillment expense (only) was insufficiently reported.

TABLE A11 - GENERAL AND ADMINISTRATIVE EXPENSE-BY TYPE OF BOOK



THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $380,093,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	5337	1.4	2105	1.4	1034	1.5	310	0.9	374	1.2
ACCOUNTING SALARIES	4115	1.1	1287	0.9	1071	1.5	394	1.1	215	0.7
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	4400	1.2	1419	1.0	1157	1.6	726	2.0	329	1.1
GENERAL TRAVEL AND ENTERTAINMENT	749	0.2	215	0.1	167	0.2	62	0.2	49	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2119	0.6	815	0.6	374	0.5	337	0.9	230	0.8
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	7214	1.9	2612	1.8	1504	2.1	953	2.7	513	1.7
EMPLOYEE BENEFITS (TOTL)	12720	3.3	4208	2.9	2748	3.9	1323	3.7	1086	3.6
PENSIONS	2435	0.7	844	0.6	575	0.8	240	0.7	382	1.2
DEFERRED PROFIT SHAR.	536	0.2	107	0.1	42	0.1	1	0.0	4	0.0
HOSPITAL AND GROUP INSURANCE	3881	1.1	1470	1.0	903	1.3	470	1.3	349	1.1
PAYROLL TAXES	4409	1.3	1673	1.1	1135	1.6	556	1.6	330	1.1
OTHER	526	0.1	114	0.1	92	0.1	56	0.2	21	0.1
UNSPECIFIED	933		0		0		0		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	282	0.1	72	0.1	45	0.1	21	0.1	22	0.1
PERSONAL PROP. TAXES	90	0.0	18	0.0	19	0.0	4	0.0	8	0.0
ALL OTHER	166	0.0	54	0.0	26	0.0	13	0.0	14	0.0
UNSPECIFIED	36		0		0		0		0	
OTHER	15081	4.0	5490	4.4	3137	4.4	1173	3.3	448	1.5
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	52017	13.7	19222	13.1	11237	15.8	5300	14.8	3266	10.7

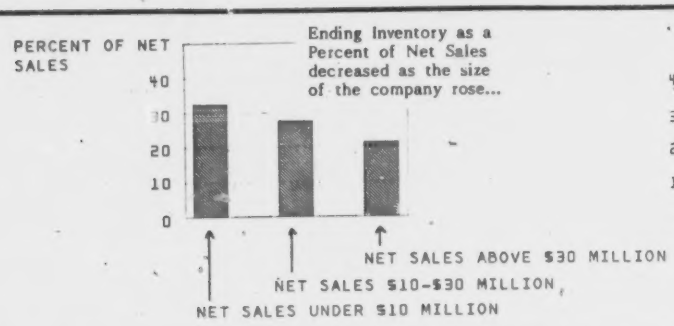
TABLE A12 - OPERATING DATA OF TRADE BOOK PUBLISHERS-BY SIZE OF PUBLISHER

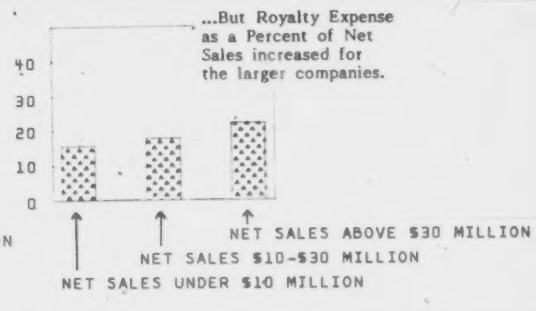
THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS

	ALL PUBLISHERS			8 PUBLISHERS WITH NET SALES UNDER $10 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	512301	121.3	114.4 TO 126.6	43054	122.2	113.6 TO 126.1
RETURNS AND ALLOWANCES	89799	21.3	14.4 TO 26.6	7815	22.2	13.6 TO 26.1
NET SALES	422501	100.0	100.0 TO 100.0	35239	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	154293	36.5	29.8 TO 45.8	12113	34.4	28.9 TO 40.0
ROYALTIES	76429	18.1	7.9 TO 20.4	5539	15.7	8.7 TO 19.9
TOTAL COST OF SALES	230722	54.6	45.9 TO 59.8	17652	50.1	39.1 TO 61.1
GROSS MARGIN ON SALES	191780	45.4	40.2 TO 54.1	17587	49.9	38.9 TO 60.9
OTHER INCOME	33862	8.0	2.6 TO 11.3	3737	10.6	2.0 TO 19.2
OPERATING EXPENSE						
EDITORIAL	23282	5.5	4.0 TO 7.9	3028	8.6	5.4 TO 11.8
PRODUCTION	9898	2.3	1.6 TO 3.4	654	1.9	1.0 TO 5.1
MARKETING	67228	15.9	13.3 TO 18.2	6224	17.7	13.5 TO 22.9
FULFILLMENT	39690	9.4	7.1 TO 11.1	2867	8.1	4.1 TO 11.7
GENERAL & ADMIN.	58789	13.9	10.2 TO 18.4	6326	18.0	11.6 TO 25.8
TOTAL OPERATING EXPENSE	198887	47.1	41.4 TO 60.7	19099	54.2	41.8 TO 68.1
NET INCOME FROM OPERATIONS	26755	6.3	-0.9 TO 14.2	2225	6.3	-7.7 TO 15.3

	12 PUBLISHERS WITH NET SALES $10 TO $30 MILLION			4 PUBLISHERS WITH NET SALES ABOVE $30 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	241312	119.3	113.2 TO 125.3	227935	123.2	119.2 TO 127.4
RETURNS AND ALLOWANCES	39006	19.3	13.2 TO 25.3	42978	23.2	19.2 TO 27.4
NET SALES	202305	100.0	100.0 TO 100.0	184957	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	77981	38.5	36.0 TO 49.2	64199	34.7	29.0 TO 42.2
ROYALTIES	30250	15.0	6.4 TO 20.1	40640	22.0	19.0 TO 26.5
TOTAL COST OF SALES	108231	53.5	51.0 TO 59.0	104839	56.7	48.9 TO 67.8
GROSS MARGIN ON SALES	94075	46.5	41.0 TO 49.0	80118	43.3	32.2 TO 51.1
OTHER INCOME	13210	6.5	2.5 TO 10.1	16915	9.1	6.2 TO 13.6
OPERATING EXPENSE						
EDITORIAL	10194	5.0	3.6 TO 5.9	10060	5.4	4.0 TO 7.5
PRODUCTION	5385	2.7	1.7 TO 3.4	3859	2.1	1.2 TO 2.8
MARKETING	31167	15.4	13.0 TO 17.0	29837	16.1	12.2 TO 22.5
FULFILLMENT	15332	7.6	7.1 TO 10.2	21491	11.6	8.2 TO 14.7
GENERAL & ADMIN.	30588	15.1	9.6 TO 17.2	21875	11.8	9.4 TO 13.8
TOTAL OPERATING EXPENSE	92666	45.8	41.4 TO 51.0	87122	47.1	41.0 TO 56.5
NET INCOME FROM OPERATIONS	14619	7.2	-0.5 TO 12.5	9911	5.4	-8.5 TO 14.9

TABLE A13 - MANUFACTURING AND ROYALTY EXPENSE-BY SIZE OF PUBLISHER





THOUSANDS OF DOLLARS - AS REPORTED BY 17 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $296,077,000

	ALL PUBLISHERS		6 PUBLISHERS NET SALES UNDER $10 MILLION		9 PUBLISHERS NET SALES $10-$30 MILLION		2 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	78261	26.4	8543	30.9	48357	29.6	21361	20.4
PURCHASES (TOTAL)	107974	36.5	10124	36.6	63165	38.6	34685	33.1
PLANT COSTS	13325	4.8	2206	9.2	7337	4.9	3783	3.6
PAPER, PRINTING & BINDING	87334	31.6	6538	27.4	49894	33.7	30902	29.5
UNSPECIFIED	7315		1380		5935		0	
COST OF FREE BOOKS	2222	0.8	429	1.6	1308	0.8	485	0.5
WRITE DOWNS	6751	2.3	1159	4.2	2492	1.5	3101	3.0
ENDING INVENTORY AFTER WRITE DOWNS	76496	25.8	8987	32.5	45234	27.6	22275	21.3
TOTAL MANUFACTURING EXP.	107517	36.3	9251	33.5	64980	39.7	33285	31.8

THOUSANDS OF DOLLARS - AS REPORTED BY 17 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $338,630,000

	ALL PUBLISHERS		6 PUBLISHERS NET SALES UNDER $10 MILLION		7 PUBLISHERS NET SALES $10-$30 MILLION		4 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	54718	16.2	3868	14.0	18941	15.0	31908	17.3
FEES IN LIEU OF ROYALTIES	242	0.1	88	0.3	154	0.1	0	0.0
ADVANCES WRITTEN OFF	12470	3.7	387	1.4	3350	2.7	8733	4.7
TOTAL ROYALTIES	67430	19.9	4344	15.8	22446	17.8	40641	22.0

TABLE A14 - OTHER PUBLISHING INCOME-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 7 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $128,527,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UNDER $10 MILLION		3 PUBLISHERS NET SALES $10-$30 MILLION		NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	27145	21.1	1884	10.1	9951	15.7		
REPRINT - HARDBOUND	970	0.8	5	0.0	721	1.1		
REPRINT - PAPERBOUND	15221	11.8	1249	6.7	5621	8.9		
BOOK CLUB	4978	3.9	322	1.7	1810	2.9		
PERMISSIONS	301	0.2	14	0.1	183	0.3		
FOREIGN & TRANSLATION	3251	2.5	215	1.1	1031	1.6		
SERIAL, DIGEST & SYNDICATION	399	0.3	60	0.3	134	0.2		
OTHER	2024	1.6	20	0.1	451	0.7		
GENERAL	1586	1.2	1318	7.0	268	0.4		
TOTAL OTHER PUBL. INCOME	28731	22.4	3202	17.1	10218	16.2		
AUTHORS' SHARE	14588	11.3	1180	6.3	5014	7.9		
PUBLISHER'S SHARE	14143	11.0	2023	10.8	5204	8.2		

Data for the Over $30 Million Category has been suppressed to prevent disclosure.

TABLE A15 - EDITORIAL AND PRODUCTION EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 23 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $418,604,000

	ALL PUBLISHERS		7 PUBLISHERS NET SALES UNDER $10 MILLION		12 PUBLISHERS NET SALES $10-$30 MILLION		4 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	15856	3.8	1802	5.7	7664	3.8	6390	3.5
OUTSIDE EDITORIAL EXP	2475	0.6	174	0.6	1001	0.5	1300	0.7
TRAVEL & ENTERTAINMNT	1696	0.4	226	0.7	835	0.4	635	0.3
OTHER	2587	0.6	158	0.5	693	0.3	1735	0.9
TOTAL EDITORIAL EXPENSE	22613	5.4	2361	7.5	10193	5.0	10059	5.4

THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $386,935,000

	ALL PUBLISHERS		6 PUBLISHERS NET SALES UNDER $10 MILLION		10 PUBLISHERS NET SALES $10-$30 MILLION		4 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	6211	1.6	581	2.1	2791	1.6	2839	1.5
OUTSIDE PRODUCT'N EXP	433	0.1	4	0.0	233	0.1	195	0.1
OTHER	2934	0.8	69	0.3	2040	1.2	825	0.4
TOTAL PRODUCTION EXPENSE	9577	2.5	654	2.4	5065	2.9	3859	2.1

TABLE A16 - MARKETING EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 22 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $403,246,000

	ALL PUBLISHERS		7 PUBLISHERS NET SALES UNDER $10 MILLION		11 PUBLISHERS NET SALES $10-$30 MILLION		4 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	10161	2.5	1070	3.4	5704	3.1	3387	1.8
SALESMEN'S TRAVEL & ENTERTAINMENT	3021	0.7	356	1.1	1614	0.9	1051	0.6
DEPARTMENTAL SALARIES	5544	1.4	413	1.3	1826	1.0	3305	1.8
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1244	0.3	71	0.2	342	0.2	831	0.4
OTHER	5978	1.5	577	1.8	2086	1.1	3314	1.8
TOTAL SELLING EXPENSE	25958	6.4	2497	8.0	11572	6.2	11888	6.4
PROMOTION								
DEPARTMENTAL SALARIES	5038	1.2	748	2.4	1841	1.0	2448	1.3
SPACE ADVERTISING	14230	3.5	922	2.9	6898	3.7	6410	3.5
CATALOGS AND TRADE ADVERTISING	4188	1.0	470	1.5	1696	0.9	2021	1.1
DIRECT MAIL	1516	0.4	126	0.4	902	0.5	488	0.3
PUBLICITY	2945	0.7	178	0.6	1321	0.7	1446	0.8
FREE COPIES	3128	0.8	275	0.9	1510	0.8	1344	0.7
EXHIBITS	1358	0.3	142	0.5	617	0.3	600	0.3
OTHER	4653	1.2	349	1.1	1102	0.6	3191	1.7
TOTAL PROMOTION EXPENSE	37046	9.2	3210	10.2	15887	8.5	17949	9.7
TOTAL MARKETING EXPENSE	63004	15.6	5708	18.2	27459	14.7	29837	16.1

TABLE A17 - FULFILLMENT EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

8 PUBLISHERS WITH NET SALES OF $77,556,000 USING SPLIT FACILITIES	ALL PUBLISHERS		4 PUBLISHERS NET SALES UNDER $10 MILLION		4 PUBLISHERS NET SALES $10-$30 MILLION		0 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	1025	1.3	360	2.7	665	1.0		
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	776	1.0	94	0.7	683	1.1		
EQUIPMENT & SUPPLIES	155	0.2	71	0.5	84	0.1		
TOTAL ORDER PROCESSING	1957	2.5	525	3.9	1432	2.2		
SHIPPING & WAREHOUSING								
SALARIES	436	0.6	139	1.0	297	0.5		
OCCUPANCY	148	0.2	56	0.4	92	0.1		
EQUIPMENT & SUPPLIES	110	0.1	52	0.4	58	0.1		
TRANSPORTATION CHRGES	119	0.2	91	0.7	28	0.0		
TOTAL SHIPPING AND WAREHOUSING	813	1.0	338	2.5	475	0.7		
TOTAL FULFILLMENT EXP. UTILIZING INTERNAL FACILITIES	2769	3.6	863	6.5	1907	3.0		
ORDER PROCESSING	173	0.2	173	1.3	0	0.0		
SHIPPING & WAREHOUSING	2741	3.5	581	4.3	2160	3.4		
TOTAL FULFILLMENT EXP. EMPLOYING OUTSIDE SERVICES	2914	3.8	754	5.6	2160	3.4		
TOTAL FULFILLMENT EXP.	5683	7.3	1616	12.1	4067	6.3		

Continued on page A-18

TABLE A17 - FULFILLMENT EXPENSE-BY SIZE OF PUBLISHER

Continued from page A-17

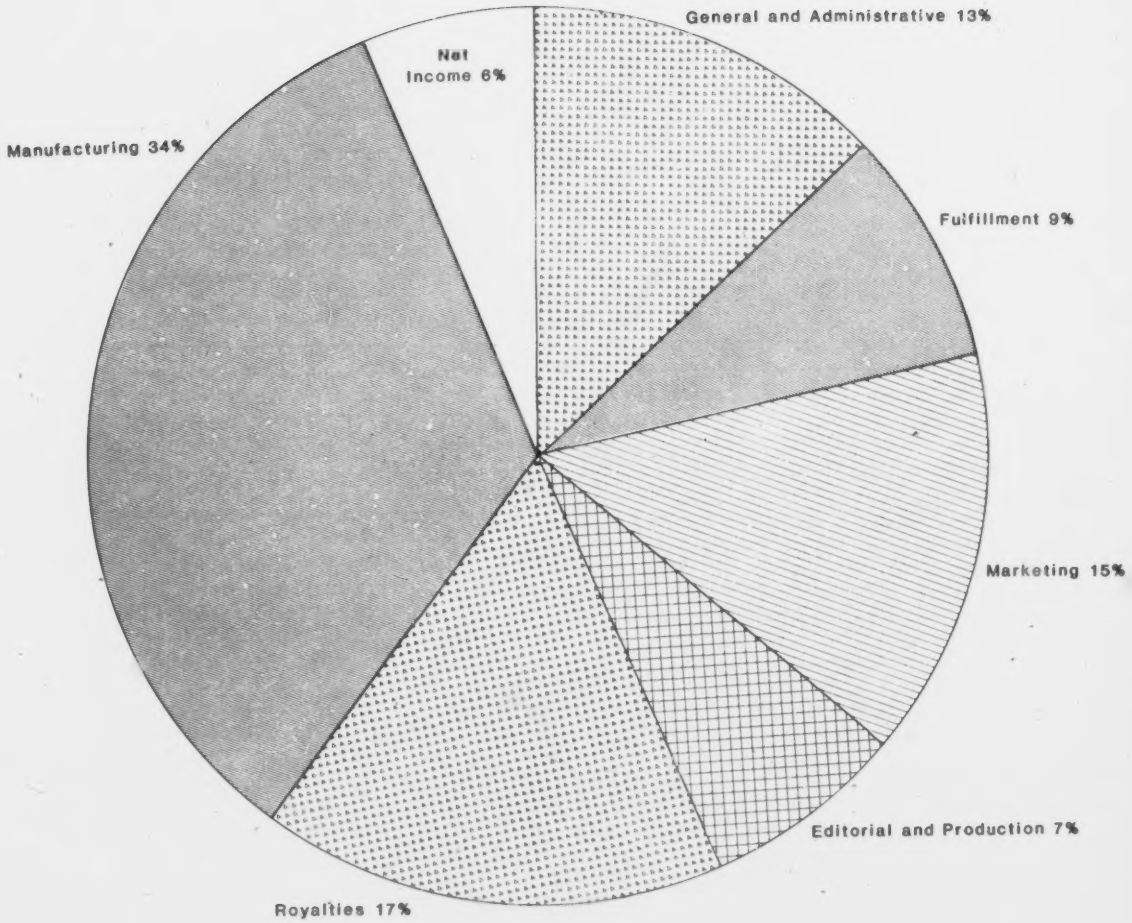
THOUSANDS OF DOLLARS

11 PUBLISHERS WITH NET SALES OF $257,228,000 USING INTERNAL FACILITIES	ALL PUBLISHERS		3 PUBLISHERS NET SALES UNDER $10 MILLION		5 PUBLISHERS NET SALES $10-$30 MILLION		3 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	6671	2.6	506	2.8	1659	1.9	4506	3.0
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	3052	1.2	36	0.2	1315	1.5	1701	1.1
EQUIPMENT & SUPPLIES	1227	0.5	75	0.4	281	0.3	871	0.6
UNSPECIFIED	27		0		27		0	
TOTAL ORDER PROCESSING	10977	4.3	616	3.4	3283	3.8	7078	4.7
SHIPPING & WAREHOUSING								
SALARIES	8630	3.4	514	2.8	2462	2.8	5654	3.7
OCCUPANCY	3350	1.3	215	1.2	1100	1.3	2035	1.3
EQUIPMENT & SUPPLIES	2185	0.8	97	0.5	782	0.9	1306	0.9
TRANSPORTATION CHRGES	3644	1.4	64	0.3	649	0.7	2932	1.9
TOTAL SHIPPING AND WAREHOUSING	17809	6.9	889	4.8	4993	5.7	11926	7.9
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	28786	11.2	1506	8.2	8276	9.5	19004	12.6

TABLE A18 - GENERAL AND ADMINISTRATIVE EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $380,093,000

	ALL PUBLISHERS		6 PUBLISHERS NET SALES UNDER $10 MILLION		10 PUBLISHERS NET SALES $10-$30 MILLION		4 PUBLISHERS NET SALES ABOVE $30 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	5337	1.4	684	2.3	2838	1.7	1814	1.0
ACCOUNTING SALARIES	4115	1.1	297	1.0	1758	1.1	2061	1.1
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	4400	1.2	339	1.2	1829	1.1	2232	1.2
GENERAL TRAVEL AND ENTERTAINMENT	749	0.2	76	0.3	338	0.2	335	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2119	0.6	123	0.4	784	0.5	1212	0.7
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	7214	1.9	588	2.0	3179	1.9	3447	1.9
EMPLOYEE BENEFITS (TOTL)	12720	3.3	1483	5.0	4885	2.9	6352	3.4
PENSIONS	2435	0.7	343	1.4	1028	0.7	1064	0.6
DEFERRED PROFIT SHAR.	536	0.2	121	0.5	34	0.0	382	0.2
HOSPITAL AND GROUP INSURANCE	3881	1.1	325	1.3	1493	1.1	2063	1.1
PAYROLL TAXES	4409	1.3	451	1.8	1551	1.1	2407	1.3
OTHER	526	0.1	17	0.1	72	0.1	437	0.2
UNSPECIFIED	933		226		707		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	282	0.1	70	0.2	175	0.1	58	0.0
PERSONAL PROP. TAXES	80	0.0	27	0.1	53	0.0	0	0.0
ALL OTHER	166	0.0	16	0.1	91	0.1	58	0.0
UNSPECIFIED	36		27		9		0	
OTHER	15081	4.0	1277	4.3	10612	6.4	3192	1.7
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	52017	13.7	4939	16.8	26376	15.9	20703	11.2



Averages based on data reported in Tables A5 and A12

Income (100%) Equals Net Sales (92.6%) plus Other Income (7.4%)

FIGURE A-2 - 1983 DISPOSITION OF INCOME BY TRADE AND RELIGIOUS BOOK PUBLISHERS

TABLE A19 - BILLINGS AND RECEIVABLES

OF TRADE BOOK PUBLISHERS

	REPLIES	AMOUNT
NET SALES ($000)	15	321666
NUMBER OF INVOICES		
ANNUALLY (000)	13	2318
AVERAGE INV. VALUE		121.45
NUMBER OF CREDIT MEMOS		
ANNUALLY (000)	11	197
ACCOUNTS RECEIVABLE (AT		
YEAR END - $000)	15	127333
PERCENT OF NET SALES		39.6
ACCOUNTS RECE. - AGED		
TOTAL ($000)	11	81302
PCT. CURRENT		51.9
PCT. 1-30 DAYS		24.5
PCT. 31-60 DAYS		11.6
PCT. 61 DAYS AND OVER		12.0
BAD DEBT RESERVE ($000)	14	7860
PCT. OF NET SALES		2.5
PCT. OF RECEIVABLES		6.2
BAD DEBT LOSSES ($000)	15	2084
PCT. OF NET SALES		0.6
PCT. OF RECEIVABLES		1.6
AVERAGE COLLECTION		
PERIOD (DAYS)	12	102
RANGE (DAYS)		37-187

TABLE A20 - EMPLOYEE DATA

AS REPORTED BY 17 TRADE BOOK PUBLISHERS
EMPLOYING 2,542 TOTAL STAFF
(NET SALES PER EMPLOYEE - $129,655)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	20.9	20.1 TO 30.9
PRODUCTION	8.7	5.2 TO 14.4
MARKETING (TOTAL)	24.3	15.2 TO 32.3
SALESMEN	7.2	6.5 TO 11.9
SALES DEPARTMENT	7.6	4.9 TO 9.7
PROMOTION	9.6	6.5 TO 15.1
FULFILLMENT (TOTAL)	22.5	15.4 TO 40.7
ORDER PROCESSING	9.8	6.4 TO 19.7
SHIPPING & WAREHOUS'G	12.7	6.8 TO 32.9
ADMINISTRATIVE MANAGEM'T	5.4	3.5 TO 10.7
GENERAL OFFICE	13.6	6.0 TO 18.4
OTHER	4.6	1.4 TO 14.0
EMPLOYEES PER $100,000 SALES	0.8	0.2 TO 2.2

TABLE A21 - INVENTORY TURNOVER

Inventory turnover in **Table A21** is established by dividing total manufacturing cost by the average of Beginning Inventory and Ending Inventory after Writedowns. For pertinent definitions, refer to page 6 of Questionnaire Form A. Also please note the text comments on plant costs and plant cost treatment with **Table A6.**

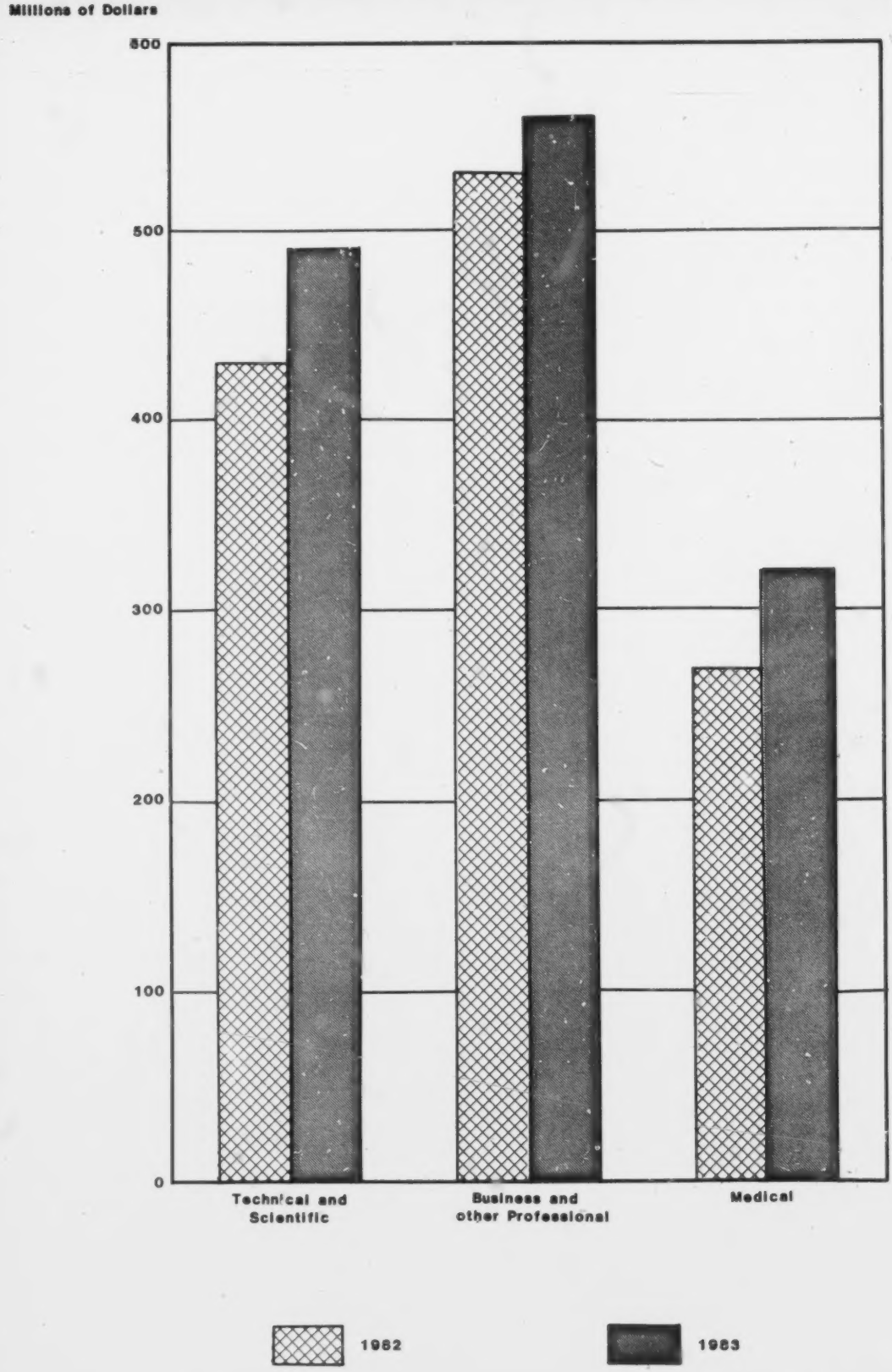
In comparing his own inventory turnover with that reported here, a publisher should bear in mind the possible impact of plant cost treatment on inventory values as well as the variations in such values resulting from differing writedown policies. Most writedown practices in the industry must, perforce, be based on the subjective judgement of market values, reflecting varying life expectancies and turnover of product lines and individual titles. A publisher must keep his own sales patterns in mind, therefore, when making the comparison. Despite the levelling effect of pooling the data, a publisher with, for example, a specialized product line may find his turnover differing noticeably and justifiably from the composite figure.

OF TRADE BOOK PUBLISHERS

TYPE OF BOOK	REPLIES	NET SALES (000)	INVEN-TORY TURN-OVER
ADULT HARDBOUND	9	105062	1.5
ADULT PAPERBOUND	8	64853	1.5
JUVENILE	8	41066	1.1
RELIGIOUS	3	22747	1.4
BY SIZE OF PUBLISHER			
SALES UP TO $10 MILLION	6	27631	1.0
SALES $10 TO $30 MILLION	9	163627	1.4
SALES $30 MILLION & OVER	2	104819	1.5

Section B

TECHNICAL, SCIENTIFIC, BUSINESS, MEDICAL, AND OTHER PROFESSIONAL BOOK PUBLISHERS AND DIVISIONS



Data from Table B1

FIGURE B-1 - ESTIMATED PROFESSIONAL BOOK NET SALES, 1982 and 1983

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM B (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

SALES DATA

36 professional publishers reported total net sales of $439.9 million to this 1983 Survey. When this total is compared to that estimated for this segment of the industry in Table S1 it appears that some 32.0% of professional book sales are represented. Note, however, that these figures exclude the bulk of law book sales which, historically, publishers fail to supply to this Survey.

In Table B1a below, publishers report sales detail by publishing category for both 1982 and 1983 in dollars. In Table B1b data is provided by 34 publishers for similar detail in both dollars and units.

TABLE B1a - SALES OF PROFESSIONAL BOOKS-BY CATEGORY OF PUBLICATION

MILLIONS OF DOLLARS - AS REPORTED BY 36 PUBLISHERS

	GROSS SALES	RETURNS	NET SALES	PERCENT RETURNS - GROSS AVERAGE	PERCENT RETURNS - GROSS MID-RANGE
22 TECH'L & SCIENTIFIC					
1983	158.2	19.1	139.1	12.1	5.6 TO 14.8
1982	141.9	17.9	124.0	12.6	7.5 TO 14.3
PERCENT CHANGE	11.5	7.1	12.2		
14 BUSINESS & OTHER PROF					
1983	112.7	13.1	99.6	11.6	9.5 TO 17.9
1982	104.0	13.0	91.0	12.5	10.4 TO 18.6
PERCENT CHANGE	8.3	1.0	9.4		
25 MEDICAL					
1983	229.6	28.4	201.2	12.4	9.8 TO 14.5
1982	208.1	27.9	180.3	13.4	11.4 TO 15.4
PERCENT CHANGE	10.3	1.9	11.6		
ALL PROFESSIONAL					
1983	500.6	60.6	439.9	12.1	8.0 TO 14.9
1982	454.0	58.7	395.3	12.9	8.8 TO 14.9
PERCENT CHANGE	10.2	3.3	11.3		

TABLE B1b - SALES OF PROFESSIONAL BOOKS-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 34 PUBLISHERS

	GROSS SALES						YOUR DATA			
	1983		1982		PERCENT CHANGE					
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	140538	8330	126099	7213	11.5	15.5				
BUSINESS & OTHER PROF.	112710	5286	104030	5520	8.3	-4.2				
MEDICAL	225666	10592	204521	10271	10.3	3.1				
ALL PROFESSIONAL	478914	24208	434650	23004	10.2	5.2				

Continued on page B-4

TABLE B1b - SALES OF PROFESSIONAL BOOKS-BY CATEGORY OF PUBLICATION

Continued from page B-3

	RETURNS									
	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	18300	933	16934	921	8.1	1.3				
BUSINESS & OTHER PROF.	13111	707	12980	780	1.0	-9.4				
MEDICAL	27965	1352	27432	1415	1.9	-4.5				
ALL PROFESSIONAL	59376	2992	57346	3116	3.5	-4.0				

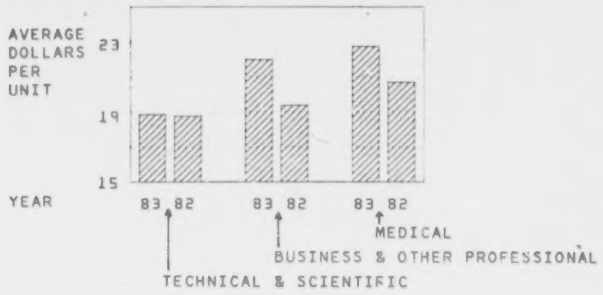
	NET SALES									
	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	122238	7397	109165	6292	12.0	17.6				
BUSINESS & OTHER PROF.	99599	4579	91050	4740	9.4	-3.4				
MEDICAL	197701	9240	177089	8856	11.6	4.3				
ALL PROFESSIONAL	419538	21216	377304	19888	11.2	6.7				

	1983 PERCENT RETURNS TO GROSS									
	DOLLARS		UNITS		YOUR DATA					
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE						
TECHNICAL & SCIENTIFIC	13.0	7.4 TO 15.1	11.2	7.2 TO 15.3						
BUSINESS & OTHER PROF.	11.6	9.5 TO 18.3	13.4	8.1 TO 20.8						
MEDICAL	12.4	9.4 TO 14.8	12.8	10.8 TO 16.1						
ALL PROFESSIONAL	12.4	7.7 TO 15.1	12.4	7.3 TO 15.6						

	DOLLARS PER UNIT NET SALES									
	1983		1982		YOUR DATA					
	$-AVG	$-RANGE-AVG	$-AVG	$-RANGE-AVG						
TECHNICAL & SCIENTIFIC	16.53	4.28 TO 91.00	17.35	4.53 TO 87.00						
BUSINESS & OTHER PROF.	21.75	11.83 TO 95.43	19.21	10.03 TO 95.36						
MEDICAL	21.40	10.41 TO 40.13	20.00	10.24 TO 35.08						
ALL PROFESSIONAL	19.77	4.28 TO 95.43	18.97	4.53 TO 95.36						

TABLE B2 - NET SALES OF PROFESSIONAL BOOKS-BY SUBJECT CATEGORY

From 1982 to 1983 Average Dollar per Unit prices rose in the Medical and in the Business areas, but they remained about the same for Technical & Scientific Books...



THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 30 PUBLISHERS

	1983					1982				
	DOLLARS		UNITS		AVERAGE DOLLARS PER UNIT	DOLLARS		UNITS		AVERAGE DOLLARS PER UNIT
	$	PCT OF TOTAL	NO.	PCT OF TOTAL		$	PCT OF TOTAL	NO.	PCT OF TOTAL	
TECHNICAL & SCIENTIFIC (TOTAL)	120410	100.0	6378	100.0	18.88	107554	100.0	5723	100.0	18.79
MATHEMATICS, PROBABILITY & STAT.	12514	10.4	660	10.3	18.96	7165	6.7	402	7.0	17.82
COMPUTER SCIENCES	31212	25.9	2615	41.0	11.94	24205	22.5	2203	38.5	10.99
ENGINEERING	19324	16.0	759	11.9	25.46	19645	18.3	791	13.8	24.84
BIOLOGICAL SCIENCES	11066	9.2	409	6.4	27.06	10540	9.8	478	8.4	22.05
PHYSICAL SCIENCES	15786	13.1	402	6.3	39.27	15982	14.9	416	7.3	38.42
EARTH SCIENCES	4991	4.1	153	2.4	32.62	4935	4.6	154	2.7	32.05
SOCIAL SCIENCES (TOTAL)	8793	7.3	437	6.9	20.12	7616	7.1	413	7.2	18.44
ECONOMICS	1174	1.0	61	1.0	19.25	1011	0.9	51	0.9	19.82
PSYCHOLOGY	3702	3.1	185	2.9	20.01	3730	3.5	202	3.5	18.47
OTHER SOCIAL SCI.	3917	3.3	191	3.0	20.51	2875	2.7	160	2.8	17.97
ARCHITECTURE	6392	5.3	234	3.7	27.32	7489	7.0	294	5.1	25.47
OTHER TECH. & SCIENT.	10332	8.6	709	11.1	14.57	9977	9.3	572	10.0	17.44
BUSINESS & OTHER PROFESSIONAL (TOTAL)	97313	100.0	4417	100.0	22.03	88944	100.0	4590	100.0	19.38
BUSINESS	21808	25.8	1206	32.0	18.08	18629	24.2	1079	27.6	17.27
LAW	6517	7.7	311	8.3	20.95	6004	7.8	302	7.7	19.88
EDUCATION	7126	8.4	494	13.1	14.43	6083	7.9	464	11.9	13.11
OTHER BUSINESS & PROFESSIONAL	48920	58.0	1754	46.6	27.89	46285	60.1	2064	52.8	22.42
UNSPECIFIED	12942		652			11943		681		
MEDICAL (TOTAL)	187109	100.0	8215	100.0	22.78	169330	100.0	8180	100.0	20.70
MEDICAL PROFESSIONAL (TOTAL)	108012	57.7	3643	44.3	29.65	94834	56.0	3606	44.1	26.30
MEDICINE	78968	42.2	2628	32.0	30.05	68847	40.7	2578	31.5	26.71
DENTISTRY	5537	3.0	226	2.8	24.50	5770	3.4	241	2.9	23.94
VETERINARY MED.	3405	1.8	78	0.9	43.65	2060	1.2	55	0.7	37.45
OTHER MED. PROF.	8516	4.6	375	4.6	22.71	6897	4.1	356	4.4	19.37
MED. PROF-NOT GIVN	11585	6.2	336	4.1	34.48	11260	6.6	376	4.6	29.95
MEDICAL TEXTBOOKS (TOTAL)	72763	38.9	4208	51.2	17.29	68243	40.3	4205	51.4	16.23
NURSING	41688	22.3	2670	32.5	15.61	40106	23.7	2761	33.8	14.53
ALLIED HEALTH	8965	4.8	539	6.6	16.63	8276	4.9	486	5.9	17.03
OTHER TEXTBOOKS	19417	10.4	328	10.1	23.45	17812	10.5	786	9.6	22.66
MED. TEXTS-NOT GIV	2693	1.4	171	2.1	15.75	2049	1.2	172	2.1	11.91
MEDICAL-NOT ALLOCATED	6334	3.4	364	4.4	17.40	6253	3.7	369	4.5	16.95

TABLE B3 - DOMESTIC NET SALES OF PROFESSIONAL BOOKS-BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS - AS REPORTED BY 32 PUBLISHERS

	ALL SALES		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
RETAIL STORES (TOTAL)	100310	30.6	33705	33.3	24152	27.0	42453	30.9
GENERAL BOOKSTORES	32594	15.3	14818	17.2	11340	12.7	6436	16.3
COLLEGE BOOKSTORES	29098	13.7	11993	13.9	12369	13.8	4736	12.0
OTHER RETAILERS	3347	1.6	1864	2.2	443	0.5	1040	2.6
UNSPECIFIED	35271		5030		0		30241	
WHOLESALERS AND JOBBERS (TOTAL)	70175	21.4	21214	21.0	10987	12.3	37974	27.7
LIBRARY JOBBERS	11107	8.0	6617	17.0	1750	3.1	2740	5.1
ALL OTHER JOBBERS	18722	13.4	1552	4.0	5172	9.2	11998	22.5
UNSPECIFIED	40346		13045		4065		23236	
LIBRARIES & INSTITUTIONS (TOTAL)	39587	12.1	14177	14.0	22238	24.9	3173	2.3
PUBLIC LIBRARIES	3978	2.6	1200	2.5	2691	6.9	87	0.1
COLLEGES AND UNIVERSITIES	7499	4.9	3226	6.6	3438	8.8	835	1.1
SCHOOLS	3721	2.5	1396	2.9	1835	4.7	490	0.6
OTHER	3136	2.1	1010	2.1	1712	4.4	414	0.5
UNSPECIFIED	21253		7345		12562		1347	
GOVERNMENT	3757	1.1	2502	2.5	1059	1.2	196	0.1
INDUSTRY	14960	4.6	8160	8.1	5522	6.2	1276	0.9
SPECIAL SALES	4120	1.3	2275	2.2	754	0.8	1091	0.8
INDIVIDUAL SALES (TOTAL)	94862	28.9	19182	19.0	24638	27.6	51042	37.2
THROUGH SALESMEN	13619	4.4	10	0.0	0	0.0	13609	10.4
BY MAIL	73718	24.0	16107	18.8	24088	27.5	33523	25.6
CONVENTION SALES	1729	0.6	133	0.2	27	0.0	1569	1.2
UNSPECIFIED	5796		2932		523		2341	
TOTAL	327770	100.0	101214	100.0	89351	100.0	137205	100.0

In **Table B3**, as in other succeeding tables, the data appearing in the column headed "All Sales" do **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of sales by category of publication, summarized in the detail columns, while others have not. However, all sales reported, whether detailed in other columns or not, **are** included in the "All Sales" column.

The "percentage of total" shown in the detail columns represents the portion of sales in a publishing category marketed to the customer type listed in the stub.

TABLE B4 - NET SALES OF PROFESSIONAL BOOKS-BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 34 PUBLISHERS

	ALL SALES		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
UNITED STATES	332092	84.9	94755	76.7	100811	91.3	136526	86.8
CANADA	13020	3.3	5506	4.5	2597	2.4	4917	3.1
FOREIGN (TOTAL)	46141	11.8	23317	18.9	7066	6.4	15758	10.0
LATIN AMERICA	2586	0.8	997	1.0	215	0.3	1374	1.0
AUSTRALIA & N.ZEALAND	2754	0.9	1218	1.3	530	0.6	1006	0.8
ASIA	10229	3.3	5009	5.2	1208	1.5	4012	3.0
UNITED KINGDOM	10857	3.5	4719	4.9	2095	2.5	4043	3.0
CONTINENTAL EUROPE	5357	1.7	2999	3.1	568	0.7	1790	1.3
AFRICA, NEAR & MIDDLE EAST	5101	1.6	3374	3.5	651	0.8	1076	0.8
UNSPECIFIED	9257		5001		1799		2457	
TOTAL	391253	100.0	123578	100.0	110474	100.0	157202	100.0

TABLE B5 - OPERATING DATA OF PROFESSIONAL BOOK PUBLISHERS-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 30 PUBLISHERS

	ALL PUBLISHERS			TECHNICAL AND SCIENTIFIC		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	399112	112.8	107.1 TO 115.9	139778	112.0	108.2 TO 116.1
RETURNS AND ALLOWANCES	45435	12.8	7.1 TO 15.9	14923	12.0	8.2 TO 16.1
NET SALES	353677	100.0	100.0 TO 100.0	124855	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	97341	27.5	21.3 TO 34.1	38803	31.1	21.3 TO 37.9
ROYALTIES	35283	10.0	6.9 TO 12.9	11871	9.5	7.0 TO 11.4
TOTAL COST OF SALES	132625	37.5	29.5 TO 45.7	50675	40.6	30.3 TO 48.2
GROSS MARGIN ON SALES	221052	62.5	54.3 TO 70.5	74180	59.4	51.7 TO 69.7
OTHER INCOME	10892	3.1	0.2 TO 4.4	5711	4.6	0.2 TO 6.5
OPERATING EXPENSE						
EDITORIAL	29437	8.3	6.1 TO 11.8	11030	8.8	6.7 TO 15.7
PRODUCTION	13172	3.7	1.5 TO 7.1	4482	3.6	1.8 TO 7.2
MARKETING	68026	19.2	14.6 TO 22.1	24474	19.6	15.2 TO 22.8
FULFILLMENT	26375	7.5	6.3 TO 10.7	11897	9.5	6.7 TO 12.6
GENERAL & ADMIN.	61006	17.2	13.2 TO 24.2	22966	18.4	13.6 TO 30.2
TOTAL OPERATING EXPENSE	198016	56.0	48.7 TO 68.2	74849	60.0	57.5 TO 94.9
NET INCOME FROM OPERATIONS	33928	9.6	-4.6 TO 16.4	5042	4.0	-31.6 TO 15.5

	BUSINESS & OTHER PROFESSIONAL			MEDICAL		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	121800	113.8	112.7 TO 113.2	121420	112.4	107.7 TO 115.6
RETURNS AND ALLOWANCES	14811	13.8	12.7 TO 18.2	13358	12.4	7.7 TO 15.6
NET SALES	106989	100.0	100.0 TO 100.0	108062	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	21004	19.6	15.0 TO 27.4	32472	30.0	22.5 TO 36.8
ROYALTIES	9293	8.7	6.3 TO 12.8	13195	12.2	9.7 TO 14.3
TOTAL COST OF SALES	30297	28.3	27.5 TO 39.4	45667	42.3	34.1 TO 48.6
GROSS MARGIN ON SALES	76692	71.7	60.6 TO 72.5	62395	57.7	51.4 TO 65.9
OTHER INCOME	2014	1.9	0.3 TO 6.0	3108	2.9	0.2 TO 5.8
OPERATING EXPENSE						
EDITORIAL	10248	9.6	5.0 TO 12.5	7420	6.9	6.5 TO 10.0
PRODUCTION	5823	5.4	1.2 TO 7.7	2631	2.4	1.4 TO 4.1
MARKETING	21265	19.9	11.8 TO 23.2	20483	19.0	16.0 TO 22.8
FULFILLMENT	5390	5.0	5.0 TO 9.7	8156	7.5	6.4 TO 9.4
GENERAL & ADMIN.	19917	18.6	13.2 TO 22.4	15883	14.7	11.6 TO 19.0
TOTAL OPERATING EXPENSE	62643	58.6	47.2 TO 66.2	54573	50.5	48.0 TO 63.8
NET INCOME FROM OPERATIONS	16063	15.0	1.0 TO 20.5	10929	10.1	-5.3 TO 17.6

Operating data of Professional Publishers is reported in two sections. The first section, **Tables B5 to B11,** provides some breakdown by category of publication: while the second section, **Tables B12 to B17,** analyzes the data by size of publisher.

Tables B5 and B12 are summary tables, offering composite income statements of the reporting publishers. The remaining tables detail specific expense areas.

Publishers, while asked to provide sales data on a calendar year basis, were given the option to furnish operating information on a fiscal year basis. 7 publishers exercised this option, and one did not report their year. The months terminating their reporting year are listed below, together with the number of publishers for each period:

March - 1
April - 1
June - 2
July - 2
November - 1

TABLE B6 - MANUFACTURING AND ROYALTY EXPENSE-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $309,518,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	63082	20.8	26553	23.1	12174	13.9	13962	21.5
PURCHASES (TOTAL)	72162	23.7	25162	21.9	15439	17.7	26610	30.2
PLANT COSTS	16991	5.8	4937	4.4	2872	3.3	8023	9.8
PAPER, PRINTING & BINDING	52547	17.9	19794	17.6	12326	14.3	16635	20.4
UNSPECIFIED	2625		432		242		1952	
COST OF FREE BOOKS	2384	0.8	667	0.6	605	0.7	1132	1.3
WRITE DOWNS	7110	2.3	1978	1.7	2593	3.0	2220	2.5
ENDING INVENTORY AFTER WRITE DOWNS	66298	21.8	28099	24.5	12566	14.4	20062	22.8
TOTAL MANUFACTURING EXP.	66562	21.9	22950	20.0	14441	16.5	24378	27.7

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $265,111,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	26411	10.0	9225	9.8	7165	9.8	9102	10.8
FEES IN LIEU OF ROYALTIES	241	0.1	103	0.1	47	0.1	91	0.1
ADVANCES WRITTEN OFF	413	0.2	249	0.3	105	0.1	55	0.1
TOTAL ROYALTIES	27065	10.2	9577	10.1	7317	10.0	9248	11.0

The composite manufacturing cost figure in **Table B6** includes data that reflect varying treatments of plant costs. Since a levelling effect takes place when the data are consolidated, the possibility of distortion is minimized. Nevertheless, a publisher who compares his own data with those in the survey should bear in mind that the inventory and purchase figures shown represent a mix that includes plant costs being amortized, plant costs that have been inventoried, and even some plant costs that have been written off on publication.

To place the survey data in perspective, the practices of some participating publishers are listed here:

Written off as incurred - 2
Written off on publication - 1
Written into inventory - 7

Amortized over 1 year - 1
Amortized over 1-5 years - 1
Amortized over 3 years - 1
Amortized over 4 years - 2
Amortized over 5 years - 4
Amortized over 6 years - 1
Amortized over 7 years - 1

Although the group of publishers reporting plant cost treatment is not identical to that whose manufacturing costs are analyzed in **Tables B5 and B6,** the treatment report provides an indication of the proportion and the effect of the plant cost input on the analysis.

7 publishers with total net sales of $117.2 million reported carrying a total of $17.8 million in unamortized plant costs on their year-end balance sheets. $5.3 million involved unpublished titles, and $12.5 million involved published titles.

In addition to providing operating data on royalties, publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end. 21 publishers responded, reporting a total aggregate advance of $6.8 million. As these publishers enjoyed combined net sales of $243.6 million, the advances reported represent 2.8% of net sales.

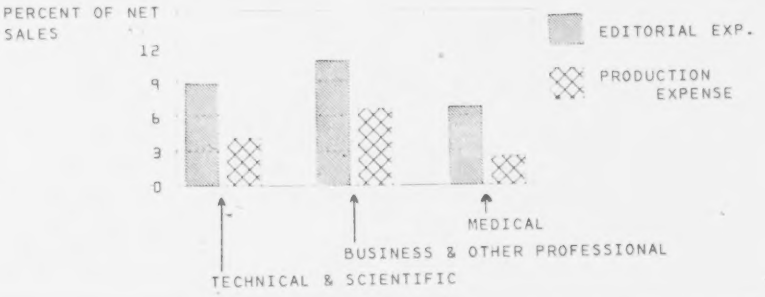
TABLE B7 - OTHER PUBLISHING INCOME

THOUSANDS OF DOLLARS - AS REPORTED BY 16 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $216,250,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	8048	3.9	5070	6.6	1087	2.7	1864	2.4
REPRINT	87	0.0	54	0.1	16	0.0	0	0.0
BOOK CLUB	721	0.3	498	0.7	145	0.4	76	0.1
PERMISSIONS	28	0.0	11	0.0	5	0.0	8	0.0
FOREIGN & TRANSLATION	6097	2.9	3890	5.1	571	1.4	1628	2.1
OTHER	1114	0.5	606	0.8	351	0.9	151	0.2
GENERAL	1219	0.6	205	0.3	37	0.1	947	1.2
TOTAL OTHER INCOME	9268	4.4	5275	6.9	1124	2.8	2810	3.6

TABLE B8 - EDITORIAL AND PRODUCTION EXPENSE-BY CATEGORY OF PUBLICATION

Editorial and Production Expense as a percent of Net Sales is greatest for the Business and Other Professional Category...



THOUSANDS OF DOLLARS - AS REPORTED BY 29 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $329,329,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	18505	5.6	7111	5.7	6439	7.2	4346	4.3
OUTSIDE EDITORIAL EXP	3179	1.0	1248	1.0	858	1.0	1038	1.0
TRAVEL & ENTERTAINMNT	2009	0.6	691	0.6	426	0.5	807	0.8
OTHER	4505	1.4	1981	1.6	1854	2.1	659	0.6
TOTAL EDITORIAL EXPENSE	28197	8.6	11032	8.8	9577	10.8	6850	6.7

THOUSANDS OF DOLLARS - AS REPORTED BY 28 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $326,880,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	8085	2.5	3681	3.1	2286	2.7	1903	1.9
OUTSIDE PRODUCT'N EXP	2246	0.7	240	0.2	1634	1.9	356	0.4
OTHER	2978	0.9	1062	0.9	1691	2.0	220	0.2
TOTAL PRODUCTION EXPENSE	13309	4.2	4983	4.2	5611	6.6	2479	2.5

TABLE B9 - MARKETING EXPENSE-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 27 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $326,352,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	8123	2.5	4281	3.4	2460	2.8	1251	1.3
SALESMEN'S TRAVEL & ENTERTAINMENT	1955	0.6	761	0.6	663	0.7	490	0.5
DEPARTMENTAL SALARIES	4042	1.2	711	0.6	587	0.7	2415	2.4
DEPARTMENTAL TRAVEL & ENTERTAINMENT	796	0.2	163	0.1	65	0.1	516	0.5
OTHER	4492	1.4	2512	2.0	884	1.0	1096	1.1
TOTAL SELLING EXPENSE	19407	5.9	8428	6.8	4659	5.2	5768	5.8
PROMOTION								
DEPARTMENTAL SALARIES	6226	1.9	2774	2.2	1635	1.8	1802	1.8
SPACE ADVERTISING	4693	1.4	2458	2.0	1170	1.3	973	1.0
CATALOGS & DIRECT MAIL (TOTAL)	20784	6.4	7548	6.0	5413	6.1	7641	7.7
CATALOGS	3574	1.1	2340	2.0	829	1.0	366	0.4
DIRECT MAIL	16700	5.2	4880	4.1	4425	5.1	7275	7.3
UNSPECIFIED	510		327		158		0	
PUBLICITY	717	0.2	653	0.5	39	0.0	71	0.0
FREE COPIES	2950	0.9	722	0.6	632	0.7	1470	1.5
EXHIBITS	1891	0.6	747	0.6	278	0.3	636	0.6
OTHER	2550	0.8	1045	0.8	387	0.4	1064	1.1
TOTAL PROMOTION EXPENSE	39810	12.2	15946	12.8	9553	10.7	13594	13.7
TOTAL MARKETING EXPENSE	59217	18.1	24375	19.5	14212	16.0	19362	19.5

TABLE B10 - FULFILLMENT EXPENSE-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS

15 PUBLISHERS WITH NET SALES OF $238,588,000 -- INTERNAL FACILITIES	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	4638	1.9	2375	2.5	984	1.4	1182	1.8
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2968	1.2	1271	1.3	749	1.0	937	1.4
EQUIPMENT & SUPPLIES	1031	0.4	435	0.5	278	0.4	317	0.5
TOTAL ORDER PROCESSING	8636	3.6	4081	4.2	2011	2.8	2436	3.6
SHIPPING & WAREHOUSING								
SALARIES	3950	1.7	1975	2.0	506	1.0	1388	2.1
OCCUPANCY	2266	1.0	1069	1.1	349	0.7	789	1.2
EQUIPMENT & SUPPLIES	1009	0.4	517	0.5	114	0.2	342	0.5
TRANSPORTATION CHRGES	1415	0.6	753	0.8	193	0.4	405	0.6
UNSPECIFIED	427		0		427		0	
TOTAL SHIPPING AND WAREHOUSING	9068	3.8	4314	4.5	1589	2.2	2924	4.4
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	17704	7.4	8395	8.7	3600	5.0	5360	8.0

In addition to the data reported in **Table B10**, 8 publishers reported utilizing a combination of inside and outside facilities. Their net sales were $52.5 million; their combined order processing cost was $2.5 million (4.9% of net sales); their combined shipping and warehouse cost was $1.8 million (3.5% of net sales), and their total fulfillment expense was $4.4 million (8.3% of net sales).

TABLE B11 - GENERAL AND ADMINISTRATIVE EXPENSE-BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $280,354,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	4910	1.8	2838	2.5	679	1.1	1208	1.3
ACCOUNTING SALARIES	2873	1.0	1476	1.3	498	0.8	669	0.7
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	3645	1.3	1124	1.0	1319	2.2	929	1.0
GENERAL TRAVEL AND ENTERTAINMENT	785	0.3	448	0.4	102	0.2	209	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2471	0.9	977	0.8	276	0.5	1090	1.2
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	5601	2.4	2640	2.3	1588	2.7	1866	2.0
EMPLOYEE BENEFITS (TOTL)	11107	4.0	5435	4.7	1918	3.2	3160	3.5
PENSIONS	1910	0.7	1018	0.9	295	0.5	526	0.6
DEFERRED PROFIT SHAR.	367	0.1	214	0.2	61	0.1	92	0.1
HOSPITAL AND GROUP INSURANCE	2868	1.1	1402	1.3	414	0.7	1013	1.1
PAYROLL TAXES	4091	1.5	1730	1.5	1143	1.9	1163	1.3
OTHER	1247	0.5	987	0.8	6	0.0	342	0.4
UNSPECIFIED	625		184		0		24	
OTHER TAXES (EXCEPT INC. (& PAYROLL TAXES)	354	0.1	89	0.1	94	0.2	49	0.1
PERSONAL PROP. TAXES	98	0.0	65	0.1	26	0.0	7	0.0
ALL OTHER	250	0.1	18	0.0	68	0.1	42	0.0
UNSPECIFIED	5		5		0		0	
OTHER	14951	5.3	4719	4.1	4741	7.9	5316	5.8
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	47696	17.0	19745	17.1	11216	18.8	14495	15.9

TABLE B12 - OPERATING DATA OF PROFESSIONAL BOOK PUBLISHERS-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 30 PUBLISHERS

	ALL PUBLISHERS			10 PUBLISHERS WITH NET SALES UP TO $5 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	399112	112.8	107.1 TO 115.9	20503	112.3	108.1 TO 116.1
RETURNS AND ALLOWANCES	45435	12.8	7.1 TO 15.9	2239	12.3	8.1 TO 16.1
NET SALES	353677	100.0	100.0 TO 100.0	18264	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	97341	27.5	21.3 TO 34.1	5856	32.1	24.0 TO 40.6
ROYALTIES	35283	10.0	6.9 TO 12.9	1826	10.0	7.3 TO 12.1
TOTAL COST OF SALES	132625	37.5	29.5 TO 45.7	7683	42.1	36.2 TO 50.3
GROSS MARGIN ON SALES	221052	62.5	54.3 TO 70.5	10581	57.9	49.7 TO 63.8
OTHER INCOME	10892	3.1	0.2 TO 4.4	480	2.6	0.7 TO 6.5
OPERATING EXPENSE						
EDITORIAL	29437	8.3	6.1 TO 11.8	1893	10.4	7.3 TO 15.6
PRODUCTION	13172	3.7	1.5 TO 7.1	840	4.6	1.8 TO 7.8
MARKETING	68026	19.2	14.6 TO 22.1	3770	20.6	14.6 TO 22.1
FULFILLMENT	26375	7.5	6.3 TO 10.7	1903	10.4	7.2 TO 12.9
GENERAL & ADMIN.	61006	17.2	13.2 TO 24.2	4219	23.1	15.1 TO 29.5
TOTAL OPERATING EXPENSE	198016	56.0	48.7 TO 68.2	12625	69.1	57.6 TO 88.5
NET INCOME FROM OPERATIONS	33928	9.6	-4.6 TO 16.4	-1564	-8.6	-29.0 TO 2.8

	11 PUBLISHERS WITH NET SALES $5 TO $15 MILLION			9 PUBLISHERS WITH NET SALES ABOVE $15 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	114558	111.3	103.6 TO 118.0	264051	113.6	108.4 TO 115.7
RETURNS AND ALLOWANCES	11664	11.3	3.6 TO 18.0	31532	13.6	8.4 TO 15.7
NET SALES	102894	100.0	100.0 TO 100.0	232519	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	32758	31.8	21.3 TO 38.6	58727	25.3	15.7 TO 30.6
ROYALTIES	8169	7.9	5.5 TO 12.7	25288	10.9	7.5 TO 14.5
TOTAL COST OF SALES	40927	39.8	29.6 TO 45.1	84015	36.1	25.5 TO 43.4
GROSS MARGIN ON SALES	61967	60.2	54.9 TO 70.4	148503	63.9	56.6 TO 74.5
OTHER INCOME	798	0.8	0.1 TO 1.5	9614	4.1	0.3 TO 4.0
OPERATING EXPENSE						
EDITORIAL	8664	8.4	6.4 TO 9.4	18880	8.1	5.3 TO 11.6
PRODUCTION	2971	2.9	1.2 TO 4.8	9361	4.0	2.1 TO 8.2
MARKETING	21111	20.5	15.4 TO 25.7	43145	18.6	13.1 TO 20.5
FULFILLMENT	10108	9.8	7.1 TO 12.5	14364	6.2	4.6 TO 7.7
GENERAL & ADMIN.	20273	19.7	11.7 TO 26.0	36514	15.7	8.5 TO 20.0
TOTAL OPERATING EXPENSE	63127	61.4	48.2 TO 71.2	122264	52.6	45.8 TO 63.0
NET INCOME FROM OPERATIONS	-362	-0.4	-5.8 TO 19.8	35854	15.4	10.8 TO 20.9

TABLE B13 - MANUFACTURING AND ROYALTY EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $309,518,000

	ALL PUBLISHERS		7 PUBLISHERS WITH NET SALES UP TO $5 MILLION		9 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		8 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	63082	20.8	3962	30.4	23486	31.4	35633	16.5
PURCHASES (TOTAL)	72162	23.7	4608	35.3	22253	29.7	45301	21.0
PLANT COSTS	16991	5.8	1547	13.9	3956	5.8	11488	5.3
PAPER, PRINTING & BINDING	52547	17.9	2388	21.4	16345	24.0	33813	15.6
UNSPECIFIED	2625		673		1952		0	
COST OF FREE BOOKS	2384	0.8	34	0.3	542	0.7	1807	0.8
WRITE DOWNS	7110	2.3	606	4.7	1765	2.4	4739	2.2
ENDING INVENTORY AFTER WRITE DOWNS	66298	21.8	4522	34.7	24118	32.2	37658	17.4
TOTAL MANUFACTURING EXP.	66562	21.9	4014	30.8	21079	28.2	41469	19.2

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $265,111,000

	ALL PUBLISHERS		9 PUBLISHERS WITH NET SALES UP TO $5 MILLION		6 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		7 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	26411	10.0	1702	10.2	3110	5.5	21599	11.3
FEES IN LIEU OF ROYALTIES	241	0.1	0	0.0	0	0.0	241	0.1
ADVANCES WRITTEN OFF	413	0.2	20	0.1	3	0.0	389	0.2
TOTAL ROYALTIES	27065	10.2	1722	10.3	3113	5.5	22230	11.6

TABLE B14 - EDITORIAL AND PRODUCTION EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 29 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $329,329,000

	ALL PUBLISHERS		10 PUBLISHERS WITH NET SALES UP TO $5 MILLION		11 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		8 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	18505	5.6	1399	7.7	5450	5.3	11655	5.6
OUTSIDE EDITORIAL EXP	3179	1.0	281	1.5	895	0.9	2002	1.0
TRAVEL & ENTERTAINMNT	2009	0.6	106	0.6	718	0.7	1185	0.6
OTHER	4505	1.4	108	0.6	1601	1.6	2796	1.3
TOTAL EDITORIAL EXPENSE	28197	8.6	1894	10.4	8665	8.4	17638	8.5

THOUSANDS OF DOLLARS - AS REPORTED BY 28 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $326,880,000

	ALL PUBLISHERS		9 PUBLISHERS WITH NET SALES UP TO $5 MILLION		11 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		8 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	8085	2.5	672	4.3	2412	2.6	5001	2.4
OUTSIDE PRODUCT'N EXP	2246	0.7	78	0.5	101	0.1	2067	1.0
OTHER	2978	0.9	90	0.6	959	1.0	1929	0.9
TOTAL PRODUCTION EXPENSE	13309	4.2	840	5.3	3472	3.7	8996	4.3

TABLE B15 - MARKETING EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 27 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $326,352,000

	ALL PUBLISHERS		8 PUBLISHERS WITH NET SALES UP TO $5 MILLION		11 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		8 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	8123	2.5	218	1.4	2194	2.1	5711	2.7
SALESMEN'S TRAVEL & ENTERTAINMENT	1955	0.6	35	0.2	637	0.6	1283	0.6
DEPARTMENTAL SALARIES	4042	1.2	335	2.2	1295	1.3	2412	1.2
DEPARTMENTAL TRAVEL & ENTERTAINMENT	796	0.2	43	0.3	267	0.3	485	0.2
OTHER	4492	1.4	59	0.4	1377	1.3	3057	1.5
TOTAL SELLING EXPENSE	19407	5.9	690	4.5	5769	5.6	12948	6.2
PROMOTION								
DEPARTMENTAL SALARIES	6226	1.9	353	2.3	2196	2.1	3677	1.8
SPACE ADVERTISING	4693	1.4	416	2.7	915	0.9	3363	1.6
CATALOGS & DIRECT MAIL (TOTAL)	20784	6.4	1311	8.6	8367	8.1	11106	5.3
CATALOGS	3574	1.1	131	0.9	1129	1.2	2313	1.1
DIRECT MAIL	16700	5.2	1081	7.6	6828	7.0	8792	4.2
UNSPECIFIED	510		99		410		0	
PUBLICITY	717	0.2	11	0.1	646	0.6	59	0.0
FREE COPIES	2950	0.9	148	1.0	914	0.9	1888	0.9
EXHIBITS	1891	0.6	100	0.7	1068	1.0	723	0.3
OTHER	2550	0.8	112	0.7	1135	1.1	1303	0.6
TOTAL PROMOTION EXPENSE	39810	12.2	2451	16.0	15241	14.8	22118	10.6
TOTAL MARKETING EXPENSE	59217	18.1	3142	20.6	21010	20.4	35065	16.8

TABLE B16 - FULFILLMENT EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

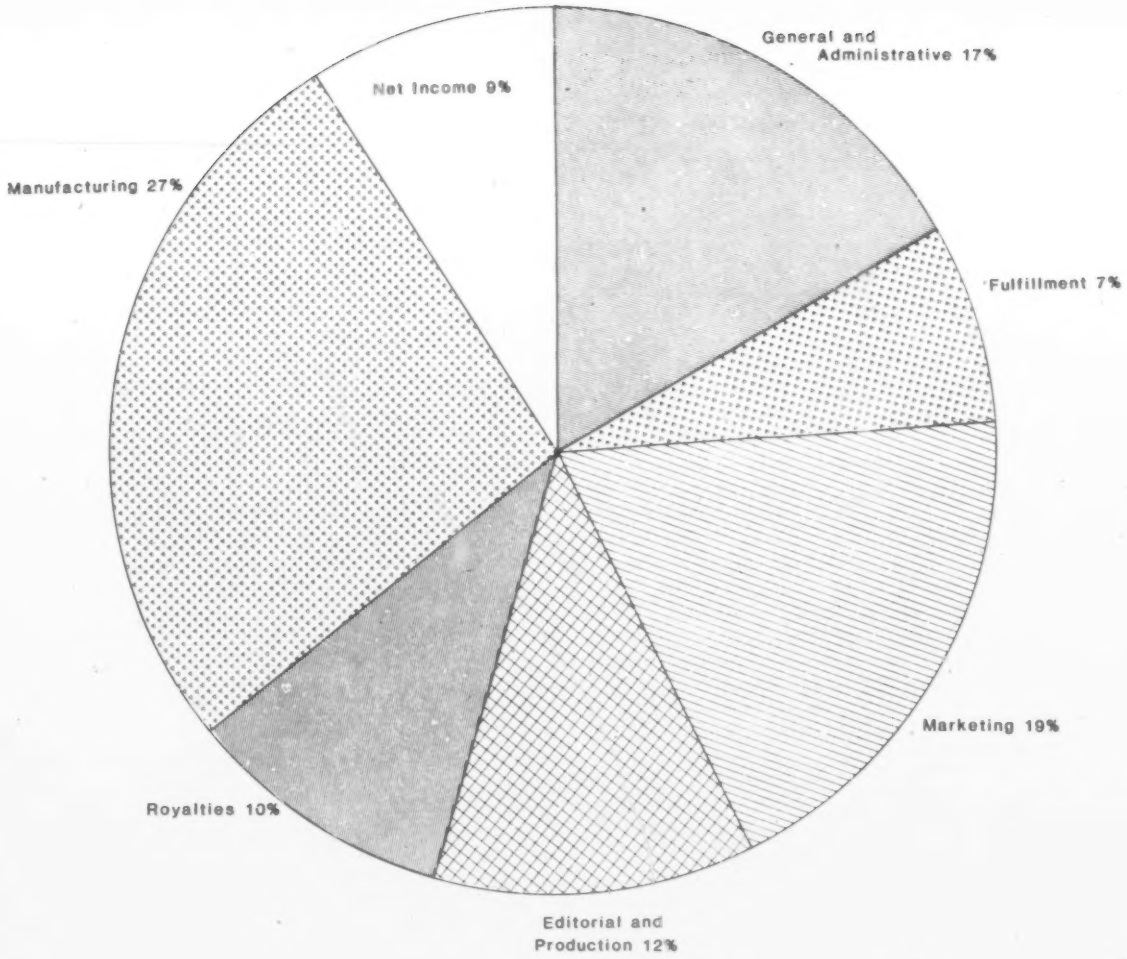
15 PUBLISHERS WITH NET SALES OF $238,588,000 UTILIZING INTERNAL FACILITIES	ALL PUBLISHERS		3 PUBLISHERS WITH NET SALES UP TO $5 MILLION		5 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		7 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	4638	1.9	141	1.9	1261	3.2	3236	1.7
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2968	1.2	42	0.6	687	1.7	2238	1.2
EQUIPMENT & SUPPLIES	1031	0.4	14	0.2	266	0.7	750	0.4
TOTAL ORDER PROCESSING	8636	3.6	198	2.6	2214	5.6	6225	3.3
SHIPPING & WAREHOUSING								
SALARIES	3950	1.7	142	1.9	621	1.6	3188	1.8
OCCUPANCY	2266	1.0	113	1.5	420	1.1	1733	1.0
EQUIPMENT & SUPPLIES	1009	0.4	53	0.7	264	0.7	693	0.4
TRANSPORTATION CHRGES	1415	0.6	135	1.8	759	1.9	522	0.3
UNSPECIFIED	427		0		0		427	
TOTAL SHIPPING AND WAREHOUSING	9068	3.8	443	5.9	2063	5.2	6562	3.4
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	17704	7.4	640	8.5	4277	10.8	12787	6.7

See also the text accompanying Table B10.

TABLE B17 - GENERAL AND ADMINISTRATIVE EXPENSE-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $280,354,000

	ALL PUBLISHERS		9 PUBLISHERS WITH NET SALES UP TO $5 MILLION		9 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		6 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	4910	1.8	662	4.0	2124	2.4	2124	1.2
ACCOUNTING SALARIES	2873	1.0	254	1.5	1415	1.6	1204	0.7
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	3645	1.3	233	1.4	1169	1.3	2243	1.3
GENERAL TRAVEL AND ENTERTAINMENT	735	0.3	42	0.3	418	0.5	325	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2471	0.9	53	0.3	1053	1.2	1366	0.8
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	6601	2.4	584	3.5	1874	2.1	4143	2.4
EMPLOYEE BENEFITS (TOTL)	11107	4.0	898	5.4	4609	5.2	5600	3.2
PENSIONS	1910	0.7	133	1.4	717	0.9	1009	0.6
DEFERRED PROFIT SHAR.	367	0.1	10	0.1	105	0.1	252	0.1
HOSPITAL AND GROUP INSURANCE	2868	1.1	370	2.1	205	1.1	1693	1.0
PAYROLL TAXES	4091	1.5	215	1.7	1272	1.6	2603	1.5
OTHER	1247	0.5	12	0.1	1193	1.5	42	0.0
UNSPECIFIED	625		208		417		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	354	0.1	44	0.3	225	0.3	85	0.0
PERSONAL PROP. TAXES	98	0.0	31	0.2	43	0.0	25	0.0
ALL OTHER	250	0.1	7	0.1	183	0.2	60	0.0
UNSPECIFIED	5		5		0		0	
OTHER	14951	5.3	1233	7.4	5065	5.7	8654	4.9
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	47696	17.0	4002	24.1	17952	20.2	25743	14.7



Average based on data reported in Tables B5 and B12

Income (100%) Equals Net Sales (97.0%) plus Other Income (3.0%)

FIGURE B-2 - 1983 DISPOSITION OF INCOME BY PROFESSIONAL PUBLISHERS

TABLE B18 - BILLINGS AND RECEIVABLES

OF PROFESSIONAL BOOK PUBLISHERS

	NUMBER OF PUBL. REP'TG	AMOUNT
NET SALES ($000)	22	240529
NUMBER OF INVOICES ANNUALLY (000)	15	1406
AVERAGE INV. VALUE-$		96.71
NUMBER OF CREDIT MEMOS ANNUALLY (000)	15	156
ACC'TS RECEIVABLE (AT YEAR END - $000)	20	64437
A/R AS PCT OF NET SLS		30.2
ACC'TS RECEIVABLE - AGED TOTAL ($000)	15	54487
PCT. CURRENT		54.8
PCT. PAST DUE		
1-30 DAYS		15.6
31-60 DAYS		7.3
61 DAYS & OVER		12.3
BAD DEBT RESERVE ($000)	12	4196
PCT. OF NET SALES		3.8
PCT. OF ACC'TS RECE.		7.9
BAD DEBT LOSSES ($000)	15	2194
PCT. OF NET SALES		1.3
PCT. OF ACC'TS RECE.		4.9
AVERAGE COLLECTION PERIOD (DAYS)	16	73
RANGE (DAYS)		45-126

TABLE B19 - EMPLOYEE DATA

AS REPORTED BY 25 PUBLISHERS OF PROFESSIONAL BOOKS, EMPLOYING 2,926 TOTAL STAFF (NET SALES PER EMPLOYEE - $101,539)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	28.7	20.3 TO 33.5
PRODUCTION	14.3	8.1 TO 19.9
MARKETING (TOTAL)	21.7	15.1 TO 29.6
SALESMEN	6.0	3.5 TO 12.9
SALES DEPARTMENT	5.5	2.8 TO 13.0
PROMOTION	10.1	7.0 TO 16.1
FULFILLMENT (TOTAL)	18.4	12.2 TO 26.0
ORDER PROCESSING	11.6	8.0 TO 17.1
SHIPPING & WAREHOUS'G	6.8	5.1 TO 12.7
ADMINISTRATIVE MANAGEM'T	4.8	3.8 TO 9.5
GENERAL OFFICE	8.1	5.2 TO 13.0
OTHER	4.1	3.3 TO 14.0
EMPLOYEES PER $100,000 SALES	1.0	0.8 TO 1.6

TABLE B20 - INVENTORY TURNOVER

In **Table B20** inventory turnover is established by dividing Total Manufacturing Cost by the average of Beginning Inventory and Ending Inventory after Writedowns. For pertinent definitions, refer to pages 6 and 7 of Questionnaire Form B. Also please note the text comments on plant costs and plant cost treatment in **Table B6.**

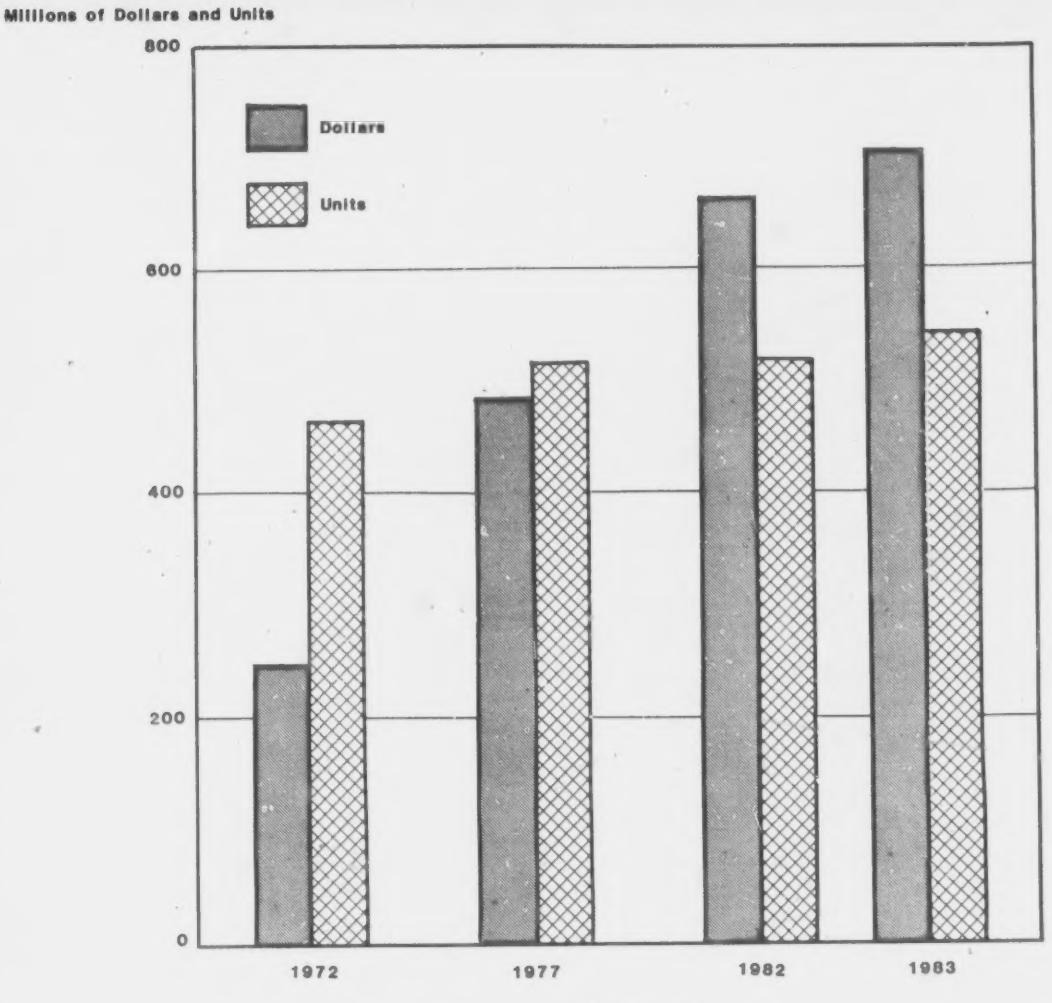
In comparing his own inventory turnover with that reported here, a publisher should bear in mind not only the possible impact of plant cost treatment on inventory values, but also the variations in such values resulting from differing writedown policies. Most writedown practices in the industry must, perforce, be based on the subjective judgement of market values, reflecting varying life expectancies and turnover of product lines and individual titles. A publisher must keep his own sales patterns in mind, therefore, when making the comparison.

OF PROFESSIONAL BOOK PUBLISHERS

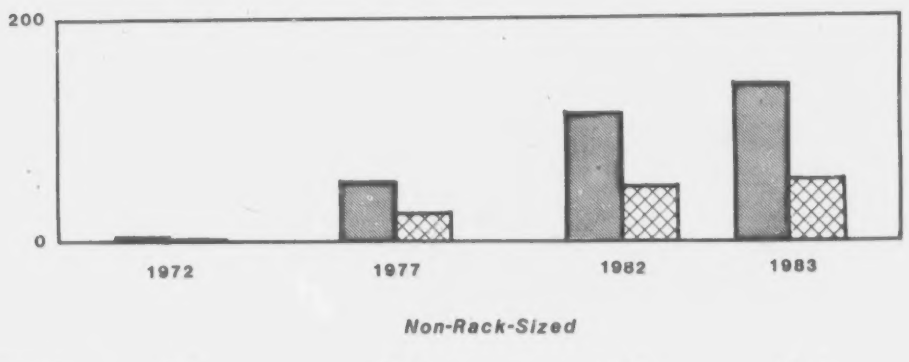
	NUMBER OF PUBL. REP'TS	NET SALES ($000)	INV. TURN-OVER
TECHNICAL & SCIENTIFIC	13	114727	0.8
BUSINESS & OTHER PROF'L	9	87391	1.1
MEDICAL	15	93629	1.2
SALES UP TO $5 MILLION	7	14037	0.9
SALES $5 TO $15 MILLION	9	80357	0.9
SALES ABOVE $15 MILLION	8	216124	1.1

Section C

MASS MARKET PAPERBACK PUBLISHERS



DOLLARS	250.0	487.7	665.5	706.1
UNITS	466.9	518.8	520.4	543.3



DOLLARS	2.8	54.8	113.5	139.9
UNITS	1.3	28.4	48.8	54.6

FIGURE C-1 - ESTIMATED MASS MARKET PAPERBACK SALES 1972, 1977, 1982 and 1983

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM C (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Table C1 provides a sales summary based on data reported by 8 rack-sized book publishers and by 8 non-rack-sized publishers.

These publishers of mass market paperbacks reported net sales of $696.2 million to this 1983 Survey. Of these sales $582.6 million were in rack-sized books (i.e. books measuring 4-1/4" x 7-1/8") and $113.6 million were in non-rack-sized books (including a range of paperback books, smaller and larger than rack-sized, but excluding non-book products). Based on the estimates of industry sales in Table S1, the participating publishers appear to represent some 82.3% of the total.

Table C2 provides a breakdown of these sales by type of customer. **Table C3** and subsequent tables are devoted to reporting operating, balance sheet and employee data.

TABLE C1 - SALES OF MASS MARKET PAPERBACKS

MILLIONS OF DOLLARS AND UNITS - AS REPORTED BY 8 PUBLISHERS

A. RACK-SIZED BOOKS	1983			1982			PERCENT CHANGE 83/82		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	950.2	633.0	1.501	837.0	583.2	1.435	13.5	8.5	4.6
CREDITED RETURNS	367.6	263.7	1.394	314.0	230.2	1.364	17.1	14.5	2.2
NET SALES	582.6	369.3	1.578	523.0	353.0	1.481	11.4	4.6	6.5
PERCENT RETURNS TO GROSS	38.7	41.7		37.5	39.5		3.2	5.6	

B. NON-RACK-SIZED BOOKS	1983			1982			PERCENT CHANGE 83/82		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	143.0	55.4	2.584	112.4	46.1	2.439	27.3	20.1	5.9
CREDITED RETURNS	29.4	11.1	2.644	18.7	6.8	2.758	57.7	64.5	-4.1
NET SALES	113.6	44.2	2.568	93.7	39.3	2.384	21.2	12.5	7.7
PERCENT RETURNS TO GROSS	20.6	20.1		16.6	14.7		24.1	36.7	

TABLE C2 - SALES OF MASS MARKET PAPERBACKS-BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS AND UNITS AS REPORTED BY 8 PUBLISHERS

RACK-SIZED BOOKS 1983	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	376667	243198	1.549						
REORDERS	108806	79087	1.376						
TOTAL WHOLESALERS	485473	322285	1.506	242531	180322	1.345	242942	141963	1.711
DIRECT ACCOUNTS									
JOBBERS	129666	82696	1.568	32946	22656	1.454	96720	60040	1.611
RETAILERS	296728	179601	1.652	87495	56863	1.539	209233	122738	1.705
EXPORT & MILITARY	23092	21577	1.070	4468	3749	1.192	18624	17828	1.045
TOTAL DIRECT	449486	283874	1.583	124909	83268	1.500	324577	200606	1.618
SPECIAL SALES	15250	26806	0.569	201	114	1.763	15049	26692	0.564
TOTAL	950209	632965	1.501	367641	263704	1.394	582568	369261	1.578
WEIGHTED AVERAGE COVER PRICE ($)	3.002								

RACK-SIZED BOOKS 1982	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	315884	208243	1.517						
REORDERS	115578	86631	1.334						
TOTAL WHOLESALERS	431462	294874	1.463	208680	157955	1.321	222782	136919	1.627
DIRECT ACCOUNTS									
JOBBERS	99952	76191	1.312	27687	19078	1.451	72265	57113	1.265
RETAILERS	269550	169351	1.592	73628	49881	1.476	195922	119470	1.640
EXPORT & MILITARY	22367	23257	0.962	3758	3171	1.185	18609	20086	0.926
TOTAL DIRECT	391869	268799	1.458	105073	72130	1.457	286796	196669	1.458
SPECIAL SALES	13622	19575	0.696	243	162	1.500	13379	19413	0.689
TOTAL	836953	583248	1.435	313996	230247	1.364	522957	353001	1.481
WEIGHTED AVERAGE COVER PRICE ($)	2.815								

5 publishers reported the following net sales and returns (in millions of dollars) and strip cover percentages of returns, for rack sized books:

	1982	1983
Net Sales	388.1	410.2
Returns	210.6	237.7
% of Strip Covers	96.3	95.9

NON-RACK-SIZED BOOKS 1983	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	17175	6283	2.734						
REORDERS	14678	6989	2.100						
TOTAL WHOLESALERS	31853	13272	2.400	11147	4268	2.612	20706	9004	2.300
DIRECT ACCOUNTS									
JOBBERS	27383	11333	2.416	4449	1662	2.677	22934	9671	2.371
RETAILERS	57449	20766	2.766	10306	3447	2.990	47143	17319	2.722
EXPORT & MILITARY	3751	1389	2.701	662	223	2.969	3089	1166	2.649
TOTAL DIRECT	88583	33488	2.645	15417	5332	2.891	73166	28156	2.599
SPECIAL SALES	22578	8595	2.627	2886	1538	1.876	19692	7057	2.790
TOTAL	143014	55355	2.584	29450	11138	2.644	113564	44217	2.568
WEIGHTED AVERAGE COVER PRICE ($)	5.746								

Continued on page C-5

TABLE C2 - SALES OF MASS MARKET PAPERBACKS-BY TYPE OF CUSTOMER

Continued from page C-4

NON-RACK-SIZED BOOKS 1982	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	17743	8082	2.195						
REORDERS	16447	8872	1.854						
TOTAL WHOLESALERS	34190	16954	2.017	7903	3102	2.548	26287	13852	1.898
DIRECT ACCOUNTS									
JOBBERS	24436	12787	1.911	2840	1056	2.689	21596	11731	1.841
RETAILERS	42273	12580	3.360	7202	2478	2.906	35071	10102	3.472
EXPORT & MILITARY	3601	1255	2.869	305	94	3.245	3296	1161	2.839
TOTAL DIRECT	70310	26622	2.641	10347	3628	2.852	59963	22994	2.608
SPECIAL SALES	7872	2496	3.154	419	39	10.744	7453	2457	3.033
TOTAL	112372	46072	2.439	18669	6769	2.758	93703	39303	2.384
WEIGHTED AVERAGE COVER PRICE ($)	5.197								

TABLE C3 - OPERATING DATA OF MASS MARKET PAPERBACK PUBLISHERS (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1983			1982		
	$	PERCENT OF GROSS SALES		$	PERCENT OF GROSS SALES	
		AVERAGE	RANGE		AVERAGE	RANGE
REVENUES						
GROSS SALES	475945	100.0	100.0 TO 100.0	427499	100.0	100.0 TO 100.0
INCENTIVES	11764	2.5	1.1 TO 5.0	9420	2.2	0.8 TO 4.0
RETURNS & ALLOW. -						
CREDITED	154376	32.4	30.7 TO 34.1	157748	36.9	33.4 TO 44.7
ADD'L PROVISION	6056	1.3	1.2 TO 2.6	640	0.1	-1.3 TO 1.2
ALLOWANCES	-80	-0.0		110	0.0	
TOTAL INCENTIVES & RETURNS	172116	36.2	33.3 TO 38.3	167918	39.3	35.0 TO 44.7
NET SALES	303829	63.8	61.7 TO 66.7	259581	60.7	55.3 TO 65.0
COST OF SALES						
COST OF GOODS MANUFACTURED & SOLD	82150	17.3	16.6 TO 17.9	74847	17.5	17.0 TO 18.4
ROYALTIES	83090	17.5	16.8 TO 19.8	71406	16.7	15.7 TO 18.9
FREIGHT & DUTY	17276	3.6	2.9 TO 6.1	15615	3.7	2.4 TO 6.3
TOTAL COST OF SALES	182517	38.3	37.5 TO 42.8	161868	37.9	36.3 TO 41.1
GROSS PROFIT	121312	25.5	20.2 TO 29.0	97713	22.9	16.7 TO 26.7
EXPENSES						
FULFILLMENT						
ORDER ENTRY & CUST. SERVICE	3644	0.8	0.5 TO 1.5	3315	0.8	1.1 TO 4.0
SHIPPING & WAREHOUSING	12422	2.6	0.4 TO 3.6	10966	2.6	0.5 TO 1.6
TOTAL FULFILLMENT	16066	3.4	0.9 TO 4.2	14281	3.3	0.5 TO 3.2
EDP/SYSTEMS EXP.	4808	1.0	0.7 TO 1.1	3409	0.8	0.4 TO 1.0
EDITORIAL	4723	1.0	0.4 TO 1.2	4304	1.0	0.5 TO 1.1
PRODUCTION	2812	0.6	0.5 TO 0.8	2433	0.6	0.5 TO 0.7
MARKETING	39450	8.3	6.9 TO 10.3	42269	9.9	5.9 TO 12.0
GEN. & ADM. OVERHEAD	24042	5.1	4.3 TO 5.9	20432	4.8	3.9 TO 5.5
INTEREST EXPENSE OR (INCOME) NET	-7	-0.0	-0.5 TO 0.2	-706	-0.2	-0.6 TO 0.3
OTHER EXPENSE OR (INCOME) NET	-2500	-0.5	-2.1 TO 0.4	-2839	-0.7	-2.6 TO 0.3
TOTAL EXPENSE	89394	18.8	14.7 TO 20.9	83583	19.6	16.9 TO 20.6
INCOME BEFORE TAX AND MANAGEMENT FEES	31918	6.7	4.6 TO 11.0	14130	3.3	-1.8 TO 6.4

In addition to the data reported in Table C-3, the four publishers reported gross sales units of 301,197,000 in 1983 and 291,502,000 in 1982, and returns units of 108,048,000 in 1983 and 114,979,000 in 1982.

TABLE C3a - REVENUES AND COST OF SALES OF NON-RACK-SIZED BOOKS

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1983			1982		
	$	PERCENT OF GROSS SALES		$	PERCENT OF GROSS SALES	
		AVERAGE	RANGE		AVERAGE	RANGE
REVENUES						
GROSS SALES	101693	100.0	100.0 TO 100.0	72655	100.0	100.0 TO 100.0
INCENTIVES	300	0.3		648	0.9	
RETURNS & ALLOW. -						
CREDITED	20162	19.8	13.6 TO 25.1	12269	16.9	12.2 TO 28.6
ADD'L PROVISION	1398	1.4		994	1.4	-1.0 TO 3.9
ALLOWANCES	-8	-0.0		6	0.0	
TOTAL INCENTIVES & RETURNS	21852	21.5	13.6 TO 27.6	13917	19.2	12.2 TO 27.6
NET SALES	79841	78.5	72.4 TO 86.4	58738	80.8	72.4 TO 87.8
COST OF SALES						
COST OF GOODS MANUFACTURED & SOLD	25199	24.8	22.1 TO 26.8	17334	23.9	22.3 TO 28.2
ROYALTIES	15022	14.8	11.4 TO 19.2	11193	15.4	10.1 TO 19.1
FREIGHT & DUTY	3786	3.7	1.5 TO 5.8	2546	3.5	1.5 TO 4.1
TOTAL COST OF SALES	44007	43.3	11.0 TO 48.3	31073	42.8	39.8 TO 46.8
GROSS PROFIT	35834	35.2	33.1 TO 38.1	27665	38.1	25.6 TO 47.8

In addition to the data reported in Table C-3a, the four publishers reported gross sales units of 32,605,000 in 1983 and 21,102,000 in 1982, and returns units of 6,709,000 in 1983 and 3,672,000 in 1982.

TABLE C4 - EDITORIAL, PRODUCTION, AND MARKETING EXPENSE (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS
WITH TOTAL 1983 GROSS SALES OF $475,945,000

	1983			1982		
		PERCENT OF GROSS SALES			PERCENT OF GROSS SALES	
	$	AVERAGE	MID-RANGE	$	AVERAGE	MID-RANGE
EDITORIAL EXPENSE						
SALARIES	3409	0.7	0.4 TO 0.9	3172	0.7	0.5 TO 0.8
OUTSIDE EDITORIAL EXP	414	0.1	0.0 TO 0.2	392	0.1	0.0 TO 0.1
TRAVEL & ENTERTAINMNT	230	0.0	0.0 TO 0.1	227	0.1	0.0 TO 0.1
OTHER	670	0.1	0.1 TO 0.4	513	0.1	0.1 TO 0.3
TOTAL EDITORIAL EXPENSE	4723	1.0	0.6 TO 1.2	4304	1.0	0.6 TO 1.1
PRODUCTION EXPENSE						
SALARIES	2190	0.5	0.4 TO 0.6	2011	0.5	0.4 TO 0.6
OUTSIDE PRODUCTION EXPENSE	26	0.0		24	0.0	
OTHER	596	0.1	0.0 TO 0.4	398	0.1	0.0 TO 0.3
TOTAL PRODUCTION EXPENSE	2812	0.6	0.5 TO 0.7	2433	0.6	0.5 TO 0.7
MARKETING EXPENSE						
SALESMEN'S SALARIES & COMMISSIONS	7804	1.6	1.0 TO 2.3	7747	1.8	1.4 TO 2.4
DISTRIBUTOR'S FEES TO NATIONAL DISTRIBUTOR	6243	1.3		4853	1.1	0.2 TO 2.9
OUTSIDE MEDIA, POINT OF SALE & PUBLICITY	14007	2.9	2.3 TO 3.7	17096	4.0	3.7 TO 4.5
RACK EXPENSE	1723	0.4	0.3 TO 0.4	1368	0.3	0.3 TO 0.4
SALESMEN'S AUTOMOBILE EXPENSE	934	0.2	0.1 TO 0.4	881	0.2	0.1 TO 0.5
SALESMEN'S TRAVEL & ENTERTAINMENT	1810	0.4	0.2 TO 0.6	2070	0.5	0.3 TO 0.7
OTHER SELLING EXPENSE	6929	1.5	0.7 TO 1.7	8254	1.9	0.7 TO 2.4
TOTAL MARKETING EXPENSE	39450	8.3	7.0 TO 10.0	42269	9.9	9.0 TO 11.3

OPERATING DATA

Note that data in **Tables C3, C4, C6, C7, and C9** cover **Rack-Sized** books only, while those in **Table C3a** cover **Non-Rack-Sized** books. **Table C8** covers **All Products** (Rack and Non-Rack-Sized books).

Unlike in other sections of this report, data shown in **Section C** not reported in detail by some participating publishers, have been allocated in the same proportion as the detail actually provided, without showing "unspecified" amounts separately.

Readers should also note that "Net Sales" in **Tables C1 and C2** are the product of Gross Sales less Credited Returns only, whereas in **Table C3 and C3a** "Net Sales" result from the deduction from Gross Sales of Credited Returns, Additional Provisions for Returns, and Incentives.

Data on rack outlays to wholesalers and direct accounts were insufficiently reported this year.

In **Table C6** publishers have included and/or allocated equivalency provisions for marketing and fulfillment services provided by national distributors.

Table C5, Billings and Receivables (All Products), has been omitted this year due to a lack of reported data.

TABLE C6 - EMPLOYEE DATA (RACK-SIZED BOOKS ONLY)

AS REPORTED BY 4 MASS MARKET PAPERBACK PUBLISHERS
EMPLOYING 1,468 TOTAL STAFF
(1983 GROSS SALES PER EMPLOYEE - $324,213)

	PERCENT OF TOTAL			
	1983		1982	
	AVERAGE	RANGE	AVERAGE	RANGE
EDITORIAL	8.3	6.6 TO 12.2	8.7	6.7 TO 11.7
PRODUCTION	4.2	2.8 TO 7.6	3.8	2.9 TO 7.3
ART	2.5	1.8 TO 4.3	2.3	1.6 TO 2.8
MARKETING (TOTAL)	34.5	26.9 TO 50.8	35.1	28.0 TO 52.0
SALESMEN	18.4	12.4 TO 27.9	19.2	13.8 TO 29.1
SALES DEPARTMENT	9.7	7.1 TO 11.3	10.0	8.2 TO 11.1
PROMOTION, PUBLICITY, AND ADVERTISING	6.4	3.2 TO 12.2	5.8	3.1 TO 12.3
FULFILLMENT (TOTAL)	37.7	27.9 TO 43.1	38.6	30.7 TO 43.8
ORDER PROCESSING	12.9	5.1 TO 28.1	13.0	5.5 TO 27.4
CREDIT & ACC'TS RECE.	4.4	3.9 TO 4.9	4.9	4.3 TO 6.0
SHIPPING & WAREHOUSING	20.4	3.4 TO 30.1	20.7	3.5 TO 30.7
ADMINISTRATIVE MANAGEMENT & GENERAL OFFICE	12.9	4.6 TO 20.9	11.6	0.6 TO 18.6

TABLE C7 - INVENTORY DATA (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS

	RACK-SIZED BOOKS			
	1983		1982	
	$	PCT OF GROSS SALES	$	PCT OF GROSS SALES
INVENTORY DATA				
PUBLISHERS REPORTING	4	-	4	-
GROSS SALES	475945	100.0	427499	100.0
PAPER	9016	1.9	5846	1.4
WORK IN PROCESS	3957	0.8	6988	1.6
FINISHED GOODS	16844	3.5	16605	3.9
TOTAL	29817	6.3	29439	6.9

TABLE C8 - GUARANTEES (ALL PRODUCTS)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1983		1982	
	$	PCT OF GROSS SALES	$	PCT OF GROSS SALES
GROSS SALES	577638	100.0	500154	100.0
BOOK RIGHTS (TOTAL)	148690	25.7	144399	28.9
PUBLISHED	46790	8.1	44554	8.9
UNPUBLISHED	101900	17.6	99845	20.0
GUARANTEES COMMITTED	48773	8.4	64162	12.8
NUMBER OF TITLES GUARANTEED	1712		1522	
CASH ADVANCES PAID	55980	9.7	56824	11.4

TABLE C9 - RESERVE FOR RETURNS (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	RACK-SIZED BOOKS			
	1983		1982	
	$	PCT OF GROSS SALES	$	PCT OF GROSS SALES
GROSS SALES	475945	100.0	427499	100.0
NET SALES	305461	64.2	259581	60.7
RESERVE FOR RETURNS	75200	15.8	65300	15.3

Section D

BOOK CLUBS AND MAIL ORDER PUBLICATIONS

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM D (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

BOOK CLUBS

Table D1 provides a sales summary and comparison between 1983 and 1982 based on data furnished by participating publishers.

74 book clubs, ranging from low-priced children's books to the higher-priced collectors' editions, reported 1983 net sales of $388.4 million to this Survey. Based on Table S1 estimated net sales for this segment of the industry of $654.4 million, the reported sales represent some 59.4% of the total.

Table D2 offers a breakdown by sales category in dollars and units, and **Table D3** shows sales by broad geographical location. Operating data are analyzed in **Tables D4–D7**, and receivables are reported jointly with those of mail order publications in **Table D11.**

TABLE D1 - SALES BY BOOK CLUBS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 74 CLUBS

	GROSS SALES					
	1983		1982		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	297263	28748	283064	28790	5.0	-0.1
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	177000	63394	164586	57985	7.5	9.3
TOTAL	474263	92142	447650	86775	5.9	6.2

	RETURNS					
	1983		1982		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	56673	5198	52846	5230	7.2	-0.6
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	29150	7786	27083	5890	7.6	32.2
TOTAL	85823	12984	79929	11120	7.4	16.8

	NET SALES					
	1983		1982		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	240590	23550	230218	23560	4.5	-0.0
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	147850	55608	137503	52095	7.5	6.7
TOTAL	388440	79158	367721	75655	5.6	4.6

Continued on page D-3

TABLE D1 - SALES BY BOOK CLUBS

Continued from page D-2

	1983 PERCENT RETURNS TO GROSS			
	DOLLARS		UNITS	
	AVERAGE	RANGE	AVERAGE	RANGE
13 GENERAL INTEREST BOOK CLUBS	19.1	13.3 TO 37.6	18.1	11.6 TO 20.5
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	16.5	13.2 TO 28.5	12.3	9.3 TO 22.2
TOTAL	18.1	13.2 TO 28.5	14.1	9.3 TO 22.2

	1982 PERCENT RETURNS TO GROSS			
	DOLLARS		UNITS	
	AVERAGE	RANGE	AVERAGE	RANGE
13 GENERAL INTEREST BOOK CLUBS	18.7	13.8 TO 21.4	18.2	12.1 TO 20.4
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	16.5	9.6 TO 25.5	10.2	9.1 TO 24.6
TOTAL	17.9	9.6 TO 30.6	12.8	9.1 TO 24.6

TABLE D2 - GROSS SALES BY BOOK CLUBS-BY CATEGORY OF SALE

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 39 CLUBS

	GROSS SALES		DOLLARS PER UNIT	
	$	UNITS	$-AVG	$-AVG RANGE
ALL SALES	335902	93128	3.61	1.31 TO 18.33
PRIME SELECTIONS	225364	81317	2.77	1.31 TO 31.05
OTHER SALES (TOTAL)	105234	11086	9.49	0.94 TO 15.43
ALTERNATES	64660	6214	10.41	10.34 TO 18.29
BACKLIST	40574	4872	8.33	0.94 TO 15.04
BONUSES	5304	725	7.32	7.25 TO 9.50

TABLE D3 - GEOGRAPHICAL DISTRIBUTION OF GROSS SALES BY BOOK CLUBS

THOUSANDS OF DOLLARS - AS REPORTED BY 74 CLUBS

	DOMESTIC		CANADA		OTHER FOREIGN	
	$	PCT OF SALES	$	PCT OF SALES	$	PCT OF SALES
13 GENERAL INTEREST CLBS	286513	96.4	10750	3.6	0	0.0
61 SPECIAL INTEREST AND PROFESSIONAL CLUBS	173966	98.3	2487	1.4	547	0.3
TOTAL	460479	97.1	13237	2.8	547	0.1

TABLE D4 - OPERATING DATA OF BOOK CLUBS

THOUSANDS OF DOLLARS - AS REPORTED BY 57 CLUBS

	1983			1982		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	426092	121.8	115.5 TO 136.5	422159	121.1	115.4 TO 139.2
REGULAR	396931	116.9	105.7 TO 123.3	393715	116.3	106.6 TO 121.3
REDUCED PRICE	16672	4.9		16162	4.8	
UNSPECIFIED	12489			12282		
RETURNS & ALLOWANCES	76312	21.8	15.5 TO 36.5	73488	21.1	15.4 TO 39.2
NET SALES	349780	100.0	100.0 TO 100.0	348671	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	46656	21.3	16.3 TO 21.2	50551	22.6	16.6 TO 21.9
ROYALTIES	10004	4.6	2.1 TO 9.2	9392	4.2	2.2 TO 9.1
UNSPECIFIED	33885			33605		
TOTAL COST OF SALES	90545	25.9	20.0 TO 31.1	93548	26.8	20.6 TO 31.9
GROSS MARGIN ON SALES	259235	74.1	68.9 TO 80.0	255123	73.2	68.1 TO 79.4
OTHER INCOME	1269	0.4	0.0 TO 1.5	1430	0.4	0.0 TO 1.0
OPERATING EXPENSE						
ADVERTISING & PROM.	94545	37.0	33.1 TO 40.2	99955	38.5	31.2 TO 41.2
FULFILLMENT (NET OF RECOVERY)	14834	5.8	4.6 TO 11.5	15158	5.8	4.6 TO 16.8
GENERAL & ADMIN.	55527	21.9	14.8 TO 67.1	53526	20.6	17.3 TO 65.3
UNSPECIFIED	61125			57921		
TOTAL OPERATING EXPENSE	226380	64.7	56.5 TO 74.1	226560	65.0	55.7 TO 81.4
NET INCOME FROM OPERATIONS	34124	9.8	7.8 TO 12.1	29993	8.6	1.2 TO 11.4

TABLE D6a - MEMBERSHIP DATA

AS REPORTED BY 37 BOOK CLUBS

	(000)	PCT OF TOTAL
TOTAL MEMBERSHIP	4707	100.0
NEW MEMBERS (1983)	2900	61.6
MEMBERS TERMINATING (1983)	2877	61.1

Book Club Tables D5-Advertising and Promotion Expense; D6-Income and Cost of New Member Acquisition; and D7-Fulfillment Expense have been suppressed this year because insufficient data were reported.

MAIL ORDER PUBLICATIONS

Only 5 publishers of Mail Order Publications (created exclusively for mail order sales) reported this year. **Table D8** has had to be reduced to the Total line only to prevent disclosure.

Similarly, Tables **D10**-Promotion and Advertising Expense; **D12**-Employee Data; and **D13**-Fulfillment Expense of Mail Order Publications have also had to be suppressed.

TABLE D8 - CONSUMER MAIL ORDER SALES OF MAIL ORDER PUBLICATIONS

THOUSANDS OF DOLLARS - AS REPORTED BY 5 PUBLISHERS

	1983				1982			
	GROSS SALES $	RETURNS $	RETURNS PCT TO GROSS	NET SALES $	GROSS SALES $	RETURNS $	RETURNS PCT TO GROSS	NET SALES $
TOTAL	56639	13252	23.4	43387	55431	14348	25.9	41083

TABLE D9 - MAIL ORDER PUBLICATIONS OPERATING DATA

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1983			1982		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	57149	130.1	107.8 TO 137.7	55503	134.7	107.4 TO 142.2
RETURNS AND ALLOWANCES	13207	30.1	7.8 TO 37.7	14296	34.7	7.4 TO 42.2
NET SALES	43942	100.0	100.0 TO 100.0	41207	100.0	100.0 TO 100.0
COST OF SALES	9639	21.9	14.2 TO 64.4	8574	20.8	17.5 TO 39.3
GROSS MARGIN ON SALES	34303	78.1	35.6 TO 85.8	32633	79.2	60.7 TO 82.5
OTHER INCOME	264	0.6	0.2 TO 4.0	268	0.7	4.0 TO 6.3
OPERATING EXPENSE						
EDITORIAL	989	2.0	4.1 TO 5.3	527	1.3	2.5 TO 3.2
PRODUCTION	50	0.1	0.9 TO 0.9	54	0.1	1.0 TO 1.0
MARKETING	14449	32.9	13.1 TO 36.0	14947	36.3	29.1 TO 40.4
FULFILLMENT (NET)	3645	8.3	7.4 TO 9.0	2799	6.8	9.8 TO 11.7
GENERAL & ADMIN.	11491	26.2	14.6 TO 37.9	11489	27.9	13.5 TO 31.4
TOTAL OPERATING EXPENSE	30535	69.5	59.7 TO 80.5	29815	72.4	62.5 TO 75.7
NET INCOME FROM OPERATIONS	4032	9.2	-24.3 TO 28.1	3086	7.5	3.9 TO 22.4

TABLE D11 - RECEIVABLES AND BAD DEBTS

OF BOOK CLUBS AND PUBLISHERS OF MAIL ORDER PUBLICATIONS

	ALL REPLIES	40 BOOK CLUBS	4 MAIL ORDER PUBL'S
NET SALES ($000)	391036	352210	38826
ACC'TS RECEIVABLE (AT YEAR END - $000)	120873	96620	24253
PCT. OF NET SALES	30.9	27.4	62.5
PCT. CURRENT	41.8	44.4	28.3
PCT. 1-30 DAYS	26.2	23.5	40.0
PCT. 31-60 DAYS	9.4	9.3	15.0
PCT. 61 DAYS & OVER	22.6	23.8	16.6
BAD DEBT RESERVE ($000)	29781	24561	5220
PCT. OF NET SALES	7.6	7.0	13.4
PCT. OF RECEIVABLES	24.6	25.4	21.5
BAD DEBT LOSSES ($000)	31306	24181	7125
PCT. OF NET SALES	8.0	6.9	18.4
PCT. OF RECEIVABLES	25.9	25.0	29.4
AVERAGE COLLECTION PERIOD (DAYS)	103	98	151

Sections F and G

PUBLISHERS OF SCHOOL (ELHI) AND COLLEGE BOOKS AND MATERIALS

TABLE T1 - ESTIMATED INDUSTRY SALES OF TEXTBOOKS, EDUCATIONAL MATERIALS & STANDARDIZED TESTS

MILLIONS OF DOLLARS

	1972			1977		
	$	INDEX	PCT OF TOTAL SALES	$	INDEX	PCT OF TOTAL SALES
ELHI TEXTBOOKS (TOTAL)	498	100	49.0	756	152	47.2
ELEMENTARY	318	100	31.3	480	151	30.0
HIGH SCHOOL	180	100	17.7	276	153	17.2
COLLEGE TEXTBOOKS*	375	100	36.9	650	173	40.6
AV AND OTHER MEDIA (TTL)	116	100	11.4	151	130	9.4
ELHI	101	100	9.9	131	130	8.2
COLLEGE	9	100	.9	12	133	.7
OTHER	6	100	.6	8	133	.5
STANDARDIZED TESTS	27	100	2.7	45	167	2.8
TOTAL	1016	100	100.0	1602	158	100.0

	1982			1983		
	$	INDEX	PCT OF TOTAL SALES	$	INDEX	PCT OF TOTAL SALES
ELHI TEXTBOOKS (TOTAL)	1052	211	43.7	1150	231	44.2
ELEMENTARY	667	209	27.7	752	236	28.9
HIGH SCHOOL	385	214	16.0	398	221	15.3
COLLEGE TEXTBOOKS*	1142	304	47.3	1229	328	47.2
AV AND OTHER MEDIA (TTL)	148	127	6.1	143	123	5.5
ELHI	130	129	5.4	124	123	4.8
COLLEGE	8	89	.3	8	89	.3
OTHER	10	166	.4	11	183	.4
STANDARDIZED TESTS	70	257	2.9	80	296	3.1
TOTAL	2412	237	100.0	2602	256	100.0

With regard to the College Textbook estimate, the reader is referred to **Table G1** and the accompanying discussion.

TEXTBOOK SALES

The textbook-and-materials report is divided into three parts: this brief introductory section which provides industry sales estimates for both school and college publishing, followed by separate, detailed sales and operating data reports for school publishing (**Section F**, beginning on page F-6), and for college publishing (**Section G**, beginning on page G-1).

Total estimated industry textbook and materials sales are shown in **Table T1.** The estimates are based on reports from participating publishers and on the Census of Manufactures conducted by the U.S. Department of Commerce (See Table S1).

Table T2 Estimated Sales of Books and Materials in the Educational Market has not been prepared for 1983. The reader is referred to the 1982 Industry Statistics, and to such breakdowns in this volume as in Tables A3, B3, C2, G4 and G5.

TABLE T3 - ESTIMATED DOMESTIC INDUSTRY SALES OF TEXTBOOKS RELATED TO STUDENT ENROLLMENT

THOUSANDS OF STUDENTS AND DOLLARS

	ELEMENTARY					HIGH SCHOOL				
	ENROLLMENT			SALES ($)		ENROLLMENT			SALES ($)	
	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA
1972	31845	3800	35645	301813	8.47	13909	1300	15209	170320	11.20
1977	29431	3600	33031	458122	13.87	14300	1400	15700	263762	16.80
1978	28208	3600	31808	511238	16.07	14480	1400	15880	282811	17.81
1979	28021	3700	31721	559782	17.64	14587	1400	15987	328759	20.56
1980	27884	3700	31584	564579	17.88	13695	1400	15095	327962	21.73
1981	27665	3629	31294	606682	19.39	13319	1400	14719	342560	23.27
1982	27116	3573	31692	642994	20.29	13054	1400	14454	358776	24.82
1983	27143	3501	30644	719473	23.48	12501	1400	13901	377074	27.13

	ELHI					COLLEGE				
	ENROLLMENT			SALES ($)		ENROLLMENT		SALES ($)	PER CAPITA	
	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA	FTE	TOTAL		FTE	TOTAL
1972	45754	5100	50854	472133	9.28	7255	9215	337003	46.45	36.57
1977	43731	5000	48731	721884	14.81	8397	11268	578433	68.88	51.33
1978	42688	5000	47688	794049	17.65	8303	11260	656580	79.07	58.31
1979	42608	5100	47708	888541	18.62	8486	11508	739008	87.08	64.22
1980	41579	5100	46679	892541	19.12	8489	11570	854292	100.64	73.84
1981	40984	5029	46013	949242	20.63	8916	12097	964343	108.16	79.72
1982	40170	4963	45133	1001771	22.20	9112	12367	1031267	113.18	83.39
1983	39643	4901	44544	1096547	24.62	9032	12426	1122564	124.29	90.34

With regard to the College Textbook estimate, the reader is referred to **Table G1** and the accompanying discussion.

Table T3 relates domestic textbook sales (i.e. in the fifty states and the District of Columbia) to enrollment data compiled for these areas by the National Center for Education Statistics and by the National Education Association. The enrollment figures for public elementary (K-8) and secondary (9-12) schools are actual for the most part, while those for private schools are estimated. The college figures are largely actual. All sales are estimated.

College enrollment data and per capita sales are shown both for full-time equivalent (FTE) students, as well as for **all** students enrolled in the fifty United States and the District of Columbia. Total College enrollments include resident and extension students in vocational and technical programs, and students in U.S. Service Schools. In the FTE data, part-time enrollments have been converted to full-time equivalency.

For state-by-state enrollment and dales data consult **Tables G7a and G7b** for College, and **Tables F5b and F6** for Elhi. Also see the text with those tables for details regarding the enrollment figures used and the assumptions employed in the development of estimated per capita sales.

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM F (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Throughout this report Elementary refers to Grades K through 8, and High School refers to Grades 9 through 12.

SALES DATA

Estimated industry sales of textbooks and materials, both Elhi and College, will be found in **Tables T1, T2 and T3** on pages F-2 through F-4. All other Elhi reports are in this section: College statistics are in Section G beginning on page G-1.

Except for the information presented in **Tables T1, T2 and T3,** and the estimated portions of **Tables F5b and F6, all figures included in the tables are based on publishers actual reports and are not projected to industry totals.**

14 Elhi school textbook and materials publishers reported total 1983 sales of $572.0 million to this Survey. Of these sales, $404.8 million were in elementary and $167.3 million were in high school textbooks and materials. As the Elhi publishing industry enjoys total estimated book sales of $1149.7 million and audiovisual and related materials sales of $124.3 million for a combined estimated sales total of $1274.0 million (Table S1), the reporting group **(Tables F1 and F2)** appears to represent some 44.9% of this industry segment.

TABLE F1 - SALES OF ELEMENTARY TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 14 PUBLISHERS

	1983		1982		PERCENT CHANGE		1983 DOLLARS PER UNIT		YOUR DATA
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS	$-AVG.	AVG DOLLAR RANG	
BOOKS (TOTAL)	396847	83483	344786	82037	15.1	1.8	4.75	1.66 TO 7.99	
TEXTBOOKS-HARDBOUND	175627	24520	158277	24070	11.0	1.9	7.16	3.98 TO 10.31	
TEXTBOOKS-PAPERBOUND	65804	17695	53072	15578	24.0	13.6	3.72	2.52 TO 7.99	
TEACHERS EDITIONS	3803	1726	7495	1603	17.5	7.7	5.10	2.75 TO 12.33	
WORKBOOKS	96026	35962	88804	37081	8.1	-3.0	2.67	1.67 TO 3.43	
OBJECTIVE TESTS	24173	2237	14753	2533	63.9	-11.7	10.81	1.48 TO 18.78	
DUPLICATING MASTERS	14013	723	12976	685	8.0	5.5	19.38	12.83 TO 44.14	
TEACHING AIDS	12401	620	9409	487	31.8	27.3	20.00	1.19 TO 33.90	
AUDIOVISUAL & OTHER MEDIA	3555	1237	3012	5401	18.0	-77.1	2.87	0.16 TO 190.00	
MULTIMEDIA KITS	4349	149	4334	126	0.3	18.3	29.19	6.43 TO 241.00	
TOTAL BOOKS & MATERIALS	404751	84869	352132	87564	14.9	-3.1	4.77	1.09 TO 14.33	

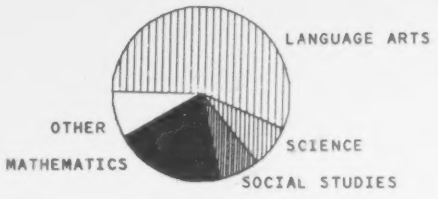
TABLE F2 - SALES OF HIGH SCHOOL TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 14 PUBLISHERS

	1983		1982		PERCENT CHANGE		1983 DOLLARS PER UNIT		YOUR DATA
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS	$-AVG.	AVG DOLLAR RANG	
BOOKS (TOTAL)	164283	22344	149553	23157	9.8	-3.5	7.35	1.66 TO 11.75	
TEXTBOOKS-HARDBOUND	119205	11013	105757	10962	12.7	0.5	10.82	4.01 TO 13.01	
TEXTBOOKS-PAPERBOUND	8200	1691	6973	1606	17.6	5.3	4.85	2.80 TO 11.76	
TEACHERS EDITIONS	1612	236	1400	218	15.1	8.3	6.83	3.68 TO 8.57	
WORKBOOKS	31776	8186	32561	9202	-2.4	-11.0	3.88	1.49 TO 5.35	
OBJECTIVE TESTS	1192	921	1044	934	14.2	-1.4	1.29	0.59 TO 18.00	
DUPLICATING MASTERS	1677	85	1407	47	19.2	80.9	19.73	6.36 TO 42.00	
TEACHING AIDS	621	212	411	188	51.1	12.8	2.93	1.00 TO 38.00	
AUDIOVISUAL AND OTHER MEDIA	2765	49	5764	458	-52.0	-89.3	56.43	13.00 TO 348.00	
MULTIMEDIA KITS	214	5	2972	86	-92.8	-94.2	42.80	6.00 TO 63.00	
TOTAL BOOKS & MATERIALS	167262	22398	158289	23701	5.7	-5.5	7.47	1.66 TO 11.75	

TABLE F3 - SALES OF ELEMENTARY TEXTBOOKS AND MATERIALS-BY SUBJECT CATEGORIES

For 1983 the reporting companies gave this distribution of subject textbooks and material...

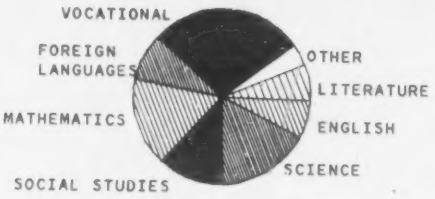


THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS

	1983		1982			
	ALL SALES		ALL SALES		YOUR DATA	
	TOTAL	PCT OF TOTAL	TOTAL	PCT OF TOTAL		
LANGUAGE ARTS						
READING	251080	41.0	202390	36.9		
LITERATURE	5963	1.0	3607	0.7		
ENGLISH	50818	8.3	47063	8.6		
SPELLING	30664	5.0	33866	6.2		
HANDWRITING	5235	0.9	4078	0.7		
TOTAL LANGUAGE ARTS	343759	56.2	291004	53.0		
SCIENCE	45814	7.5	38666	7.0		
HEALTH	5187	0.8	2699	0.5		
SOCIAL STUDIES	45812	7.5	46956	8.6		
BASAL PROGRAMS K-6 K-6 OR K-8	26346	5.8	29378	6.9		
OTHER	7797	1.7	7024	1.7		
UNSPECIFIED	11669		10555			
MATHEMATICS	123711	20.2	119443	21.8		
MUSIC	21137	3.5	21130	3.9		
ART	140	0.0	113	0.0		
FOREIGN LANGUAGES	3052	0.5	615	0.1		
DICTIONARIES	5424	0.9	5822	1.1		
OTHER	18171	3.0	22332	4.1		
TOTAL	612208	100.0	548781	100.0		

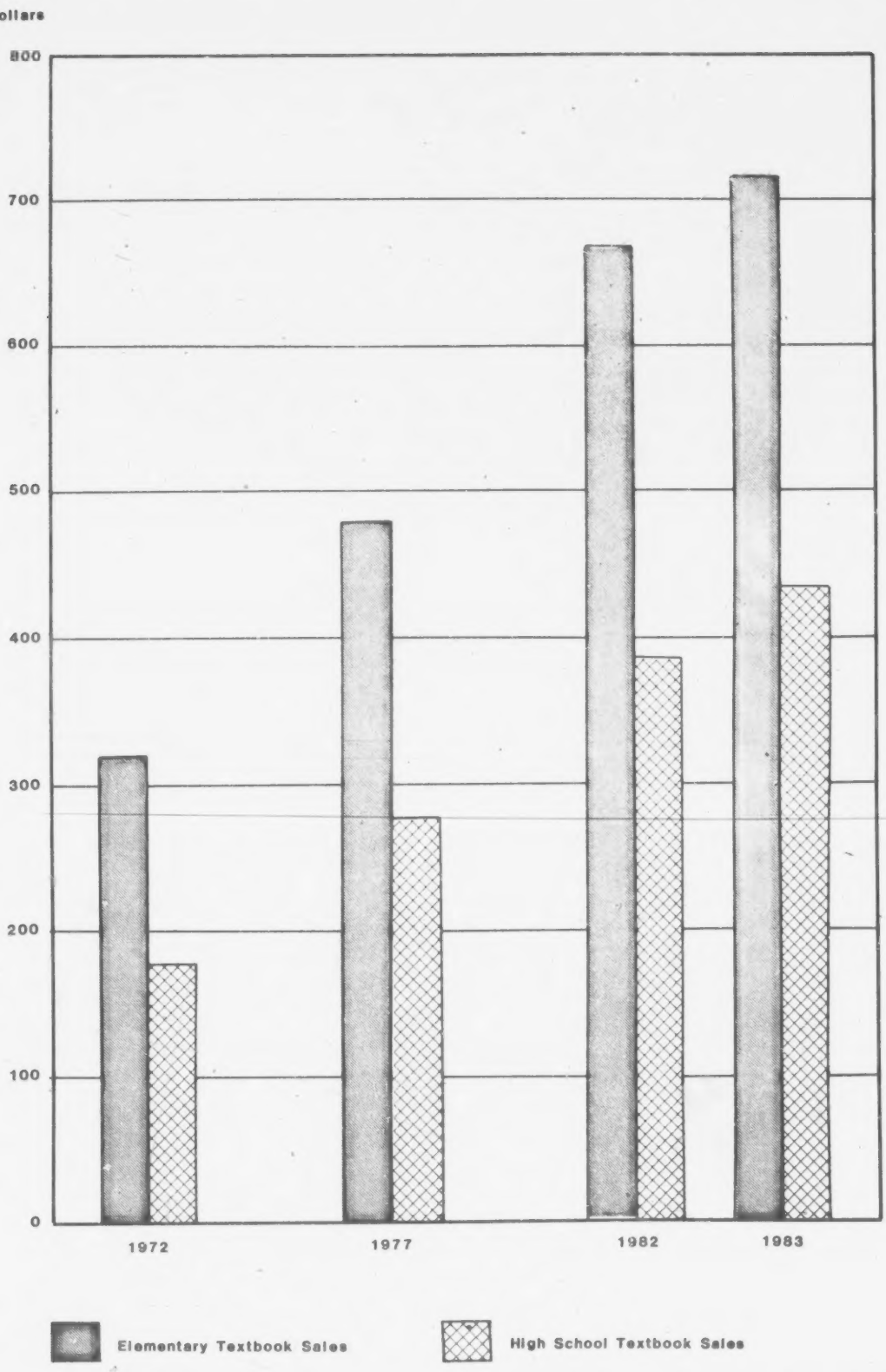
TABLE F4 - SALES OF HIGH SCHOOL TEXTBOOKS AND MATERIALS-BY SUBJECT CATEGORIES

For 1983 the reporting companies gave this distribution of subject textbooks and material...



THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS

	1983		1982			
	ALL SALES		ALL SALES		YOUR DATA	
	TOTAL	PCT OF TOTAL	TOTAL	PCT OF TOTAL		
LITERATURE	15017	6.8	15015	7.1		
ENGLISH	15501	7.0	18880	8.9		
SCIENCE (TOTAL)	37714	17.0	29403	13.9		
BIOLOGY	7845	3.8	6374	3.1		
LIFE SCIENCE	1096	0.5	1171	0.6		
EARTH SCIENCE	1263	0.6	644	0.3		
PHYSICAL SCIENCE	3751	1.8	2903	1.4		
ALL OTHER	20572	10.1	16954	8.3		
SCI. EQUIPMENT/KITS	268	0.1	278	0.1		
UNSPECIFIED	2919		1080			
SOCIAL STUDIES (TOTAL)	26628	12.0	25433	12.0		
AMERICAN HISTORY	4891	3.5	5016	3.6		
WORLD HISTORY	3758	2.7	4039	2.9		
GEOGRAPHY	1563	1.1	1700	1.2		
OTHER	6687	4.8	6195	4.4		
UNSPECIFIED	9729		8483			
MATHEMATICS (TOTAL)	36237	16.3	32293	15.3		
ALGEBRA	15005	7.9	13448	7.6		
GEOMETRY	4878	2.6	4490	2.5		
ADVANCED MATH	2011	1.1	1852	1.0		
ALL OTHER	9206	4.8	7260	4.1		
UNSPECIFIED	5137		5243			
MUSIC	33	0.0	46	0.0		
ART	10	0.0	0	0.0		
FOREIGN LANGUAGES (TOT)	19481	8.8	17847	8.4		
SPANISH	8601	5.9	6873	5.0		
FRENCH	2115	1.5	3369	2.4		
OTHER	2079	1.4	1463	1.1		
UNSPECIFIED	6686		6142			
VOCATIONAL (TOTAL)	62047	28.0	65418	30.9		
BUSINESS EDUC. (TOT)	54608	24.6	55478	26.2		
TYPEWRITING	4682	6.4	4171	6.6		
SHORTHAND	3689	5.0	3432	5.4		
ACCOUNTING	3119	4.3	2824	4.5		
ALL OTHER	6551	8.9	6191	9.8		
UNSPECIFIED	36567		38860			
INDUSTRIAL ARTS	3338	1.5	2674	1.3		
HOME ECONOMICS	3764	1.7	6179	2.9		
OTHER	336	0.2	1087	0.5		
DRIVER EDUCATION	1577	0.7	1838	0.9		
HEALTH	1478	0.7	1541	0.7		
DICTIONARIES	4094	1.8	2118	1.0		
OTHER	1984	0.9	1808	0.9		
TOTAL	221798	100.0	211639	100.0		



Data from Table S1

FIGURE F-1 - ESTIMATED ELHI TEXTBOOK NET SALES 1972, 1977, 1982 and 1983

TABLE F5a - SALES OF ELHI TEXTBOOKS AND MATERIALS-BY GEOGRAPHICAL LOCATION

ACTUAL SALES - AS REPORTED BY 17 PUBLISHERS

	ACTUAL SALES OF TEXTBOOKS AND MATERIALS								
	ELHI			ELEMENTARY			HIGH SCHOOL		
	1983	1982	PCT-CHG	1983	1982	PCT-CHG	1983	1982	PCT-CHG
ALABAMA	7623	8349	-8.7	5277	4164	26.7	1660	2499	-33.6
ALASKA	2119	1764	20.1	1497	1076	39.1	495	547	-9.5
ARIZONA	11981	11538	3.8	7282	7483	-2.7	3316	2886	14.9
ARKANSAS	6218	5792	7.4	3865	3102	24.6	1764	1775	-0.6
CALIFORNIA	74432	59555	25.0	50375	37590	34.0	19262	17698	8.8
COLORADO	8723	8840	-1.3	5630	5398	4.3	2500	2621	-4.6
CONNECTICUT	10013	9382	6.7	6046	5344	13.1	2841	2813	1.0
DELAWARE	2036	2060	-1.2	1253	1151	8.9	616	650	-5.2
DIST OF COLUMBIA	2225	2540	-12.4	1147	1325	-13.4	835	1009	-17.2
FLORIDA	26948	31143	-13.5	14649	17922	-18.3	8976	9127	-1.7
GEORGIA	16293	17920	-9.1	9979	10458	-4.6	4978	4843	2.8
HAWAII	3144	3183	-1.2	1891	1894	-0.2	881	925	-4.8
IDAHO	2328	2829	-17.7	1447	1783	-18.8	740	869	-14.8
ILLINOIS	40350	40464	-0.3	22712	24244	-6.3	12487	10477	19.2
INDIANA	17403	14168	22.8	11595	7175	61.6	4671	5102	-8.4
IOWA	9942	9125	9.0	6144	5597	9.8	2784	2573	8.0
KANSAS	8142	7631	6.7	4948	4381	12.9	2313	2243	3.1
KENTUCKY	12612	9530	32.3	7173	6251	14.7	4663	2254	106.9
LOUISIANA	15761	14651	7.6	10015	9031	10.9	4276	4133	3.5
MAINE	3863	3625	6.6	2311	2074	11.4	1159	1136	2.0
MARYLAND	10810	9914	9.0	5733	5318	7.8	3764	3375	11.5
MASSACHUSETTS	16107	14156	13.8	8986	7520	19.5	5544	4967	11.6
MICHIGAN	29684	26765	10.9	17680	15883	11.3	8949	7906	13.2
MINNESOTA	14639	13637	7.3	9540	8546	11.6	3888	3878	0.3
MISSISSIPPI	7292	5457	33.6	4315	3056	41.1	2525	1857	36.0
MISSOURI	20348	17524	16.1	12892	11210	15.0	5739	4843	18.5
MONTANA	3493	3322	5.1	2281	2052	11.2	866	908	-4.6
NEBRASKA	5742	5598	2.6	3557	3542	0.4	1687	1574	7.2
NEVADA	2464	2643	-6.8	1455	1441	1.0	807	887	-9.0
NEW HAMPSHIRE	2785	2785	0.0	1632	1352	20.7	913	1149	-20.5
NEW JERSEY	29376	26874	9.3	18295	16191	13.0	7964	7423	7.3
NEW MEXICO	5435	6504	-16.4	3077	3356	-8.3	1550	1910	-18.8
NEW YORK	47847	43531	9.9	30863	27044	14.1	12340	11977	3.0
NORTH CAROLINA	13761	12455	10.5	5360	5467	-2.0	6258	3937	59.0
NORTH DAKOTA	2695	2415	11.6	1679	1446	16.1	786	716	9.8
OHIO	35687	27044	32.0	19861	14473	37.2	10425	8447	23.4
OKLAHOMA	9017	11021	-18.2	4860	6461	-24.8	3122	3774	-17.3
OREGON	15533	13616	21.4	10235	9069	12.9	5329	3595	48.2
PENNSYLVANIA	32620	32315	0.9	19456	18771	3.6	9496	9571	-0.8
RHODE ISLAND	2913	2616	11.4	1788	1579	13.2	794	763	4.1
SOUTH CAROLINA	11745	8393	39.9	8411	4544	85.1	2440	3161	-22.8
SOUTH DAKOTA	3263	2783	17.2	2215	1797	23.3	815	733	11.2
TENNESSEE	10342	10871	-4.9	6412	6021	6.5	2799	3619	-22.7
TEXAS	41436	41780	-0.8	22189	18805	18.0	11771	15116	-22.1
UTAH	5479	5423	1.0	3103	3319	-6.5	1874	1832	2.3
VERMONT	1529	1441	6.1	952	840	13.3	461	490	-5.9
VIRGINIA	18100	13392	35.2	10413	7225	44.1	5618	4702	19.5
WASHINGTON	8556	6520	31.2	5597	3997	40.0	2236	1902	17.6
WEST VIRGINIA	6955	8552	-18.7	4294	5217	-17.7	2076	2713	-23.5
WISCONSIN	15430	15249	1.2	8857	8809	0.5	4505	4562	-1.2
WYOMING	2967	3020	-1.8	2048	2100	-2.5	649	631	2.9
TOTAL DOMESTIC U.S.	717206	661712	8.4	433270	383894	12.9	209207	199103	5.1
P.R. & OTHER U.S. POSS.	6006	4660	28.9	1544	1517	1.8	1440	1079	33.5
CANADA	4613	3167	45.7	2444	1597	53.0	1884	981	92.0
EUROPE	3117	3675	-15.2	1576	1889	-16.6	541	385	40.5
OTHER FOREIGN (TOTAL)	9279	9444	-1.7	6687	6977	-4.2	1523	1665	-8.5
NEAR & MID-EAST & AFR	2155	2192	-1.7	1444	1526	-5.4	252	430	-41.4
LATIN AMERICA	5087	5437	-6.4	3991	4303	-7.3	834	892	-6.5
AUSTRALASIA	2037	1815	12.2	1252	1148	9.1	437	343	27.4
FOREIGN NOT DETAILED	6635	4053	63.7	5736	2625	118.5	899	1428	-37.0
TOTAL FOREIGN	23644	20339	16.2	16443	13088	25.6	4847	4459	8.7
ALL SALES	746856	686710	8.8	451257	398499	13.2	215494	204640	5.3

TABLE F5b - ESTIMATED INDUSTRY SALES OF ELHI TEXTBOOKS-BY GEOGRAPHICAL LOCATION

ESTIMATED INDUSTRY SALES (TEXTBOOKS ONLY) - MILLIONS OF DOLLARS

	ELEMENTARY		HIGH SCHOOL		ELHI				
	1983	1982	1983	1982	1983		1982		1966-68 (1)
					$	INDEX	$	INDEX	
ALABAMA	5788	5997	4502	5273	10290	217	11270	237	4751
ALASKA	2669	1959	1114	1170	3783	638	3129	528	593
ARIZONA	12938	13061	6417	5585	19355	527	18646	507	3675
ARKANSAS	7242	6579	2196	2209	9438	297	8788	276	3182
CALIFORNIA	78365	59791	32333	29718	110698	461	89509	373	23989
COLORADO	9766	9720	4962	5202	14728	414	14922	356	4196
CONNECTICUT	10272	9371	4845	4797	15117	229	14168	214	6610
DELAWARE	1924	1891	1316	1388	3240	273	3279	276	1187
DISTRICT OF COLUMBIA	2961	2731	1493	1589	4454	228	4320	221	1956
FLORIDA	30015	28608	16077	16355	46092	425	44963	415	10837
GEORGIA	15239	16786	10774	10481	26013	309	27267	324	8428
HAWAII	3681	3657	1777	1867	5458	342	5524	346	1595
IDAHO	2493	2441	843	890	3336	200	3331	199	1672
ILLINOIS	38431	41535	25795	22884	64226	229	64419	230	28033
INDIANA	16805	12149	6856	7172	23661	217	19321	177	10919
IOWA	10991	10040	4933	4568	15924	205	14609	188	7769
KANSAS	8753	8075	3917	3799	12670	235	11874	220	5393
KENTUCKY	15707	12980	4591	2910	20298	306	15890	240	6631
LOUISIANA	12978	11813	6739	6511	19717	220	18324	204	8971
MAINE	3752	3446	1734	1700	5486	234	5146	220	2342
MARYLAND	9473	8841	7339	6582	16812	228	15424	209	7386
MASSACHUSETTS	14567	12650	3714	7808	23281	198	20458	174	11738
MICHIGAN	26720	24400	16715	14766	43435	213	39166	192	20373
MINNESOTA	15731	14255	6241	6222	21972	230	20477	215	9535
MISSISSIPPI	7378	5582	3621	2984	10999	217	8566	169	5072
MISSOURI	19265	18127	8831	7864	28096	246	25991	227	11427
MONTANA	3505	3189	1502	1575	5007	273	4764	260	1833
NEBRASKA	5691	5674	3005	2803	3696	244	8476	238	3558
NEVADA	2547	2621	1338	1401	3885	365	4022	378	1063
NEW HAMPSHIRE	2493	2327	1947	2108	4440	281	4435	281	1580
NEW JERSEY	29454	26717	13566	12643	43020	285	39360	261	15083
NEW MEXICO	5244	4938	3043	3273	8287	281	8211	295	2785
NEW YORK	52634	46291	26288	25522	78922	189	71813	172	41866
NORTH CAROLINA	18661	10165	15099	11337	23760	243	21502	220	9795
NORTH DAKOTA	2961	2631	1447	1318	4408	255	3950	229	1726
OHIO	32600	24256	15153	13191	47753	244	37447	191	19597
OKLAHOMA	11679	11120	9351	9926	21030	392	21046	392	5370
OREGON	12831	10780	6182	4844	19013	510	15624	419	3726
PENNSYLVANIA	31748	31179	16810	16946	48558	206	48125	204	23556
RHODE ISLAND	3350	2899	1720	1652	5070	253	4551	227	2001
SOUTH CAROLINA	17573	12227	3224	3538	20797	303	15765	230	6856
SOUTH DAKOTA	3769	3010	1770	1630	5539	315	4640	264	1756
TENNESSEE	7314	7406	5603	6177	12917	176	13583	185	7356
TEXAS	41078	37546	24061	26316	65139	271	63862	266	24011
UTAH	5283	5258	2174	2125	7457	293	7383	290	2542
VERMONT	1452	1276	767	815	2219	215	2091	202	1033
VIRGINIA	15983	11276	9712	8600	25695	275	19876	212	9354
WASHINGTON	13159	9900	4299	3838	17458	287	13738	226	6078
WEST VIRGINIA	6214	5746	4881	5381	11095	296	11128	297	3753
WISCONSIN	15514	15133	8206	8306	23720	233	23439	230	10202
WYOMING	2832	2942	1251	1216	4083	523	4158	532	781
TOTAL DOMESTIC U.S.	719473	642994	377074	358776	1096547	264	1001771	241	415521
P.R. & OTHER U.S. POSS.	3807	3573	1540	1097	5347	247	4670	216	2161
CANADA	12759	11085	14183	10837	26942	301	21922	245	8965
EUROPE	4207	4603	2634	2801	6841	448	7404	485	1528
ALL OTHER	12083	11285	2881	4483	14964	208	15768	219	7192
TOTAL FOREIGN	29049	26974	19698	18121	48747	276	45094	255	17685
TOTAL OUTSIDE U.S.	32856	30547	21238	19218	54094	273	49764	251	19846
ALL SALES	752329	672539	398312	378993	1150641	264	1051532	242	435367

TABLE F6 - GEOGRAPHICAL ANALYSIS OF ESTIMATED INDUSTRY SALES OF ELHI TEXTBOOKS

THOUSANDS OF STUDENTS AND DOLLARS

	EST. INDUSTRY SALES ($)		PERCENT OF TOTAL SALES		ENROLLMENT		SALES PER CAPITA ($)		RANK IN PER CAPITA SALES	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
ALABAMA	10290	11270	.94	1.13	789	806	13.04	13.98	51	51
ALASKA	3783	3129	.34	.31	95	95	39.82	32.94	4	6
ARIZONA	19355	18646	1.77	1.86	589	547	32.86	34.09	8	4
ARKANSAS	9438	8788	.86	.88	446	455	21.16	19.31	43	40
CALIFORNIA	110698	89509	10.10	8.94	4638	4560	23.87	19.63	33	37
COLORADO	14728	14922	1.34	1.49	579	579	25.44	25.77	26	21
CONNECTICUT	15117	14168	1.38	1.41	581	593	26.02	23.89	25	29
DELAWARE	3240	3278	.30	.33	115	118	28.17	27.78	20	13
DISTRICT OF COLUMBIA	4454	4320	.41	.43	111	116	40.13	37.24	2	2
FLORIDA	46092	44963	4.20	4.49	1713	1693	26.91	26.59	24	19
GEORGIA	26013	27267	2.37	2.72	1140	1139	22.82	23.94	34	27
HAWAII	5458	5524	.50	.55	201	200	27.15	27.62	23	14
IDAHO	3336	3331	.30	.33	212	211	15.74	15.79	49	49
ILLINOIS	64226	64418	5.86	6.43	2226	2273	28.85	28.34	14	12
INDIANA	23661	19321	2.16	1.93	1090	1125	21.71	17.17	41	46
IOWA	15924	14609	1.45	1.46	554	571	28.74	25.58	17	22
KANSAS	12670	11874	1.16	1.19	440	444	28.80	26.74	16	18
KENTUCKY	20298	15890	1.85	1.59	722	728	28.11	21.83	22	31
LOUISIANA	19717	18324	1.80	1.83	944	941	20.89	19.47	45	38
MAINE	5486	5146	.50	.51	226	233	24.27	22.09	31	30
MARYLAND	16812	15424	1.53	1.54	796	828	21.12	18.63	44	42
MASSACHUSETTS	23281	20458	2.12	2.04	1028	1135	22.65	18.02	35	44
MICHIGAN	43435	39166	3.96	3.91	1927	2015	22.54	19.44	37	39
MINNESOTA	21972	20477	2.00	2.04	774	823	28.39	24.88	19	24
MISSISSIPPI	10999	8566	1.00	.86	513	522	21.44	16.41	42	48
MISSOURI	28096	25991	2.56	2.59	933	945	30.11	27.50	13	16
MONTANA	5007	4764	.46	.48	162	161	30.91	29.59	10	9
NEBRASKA	8696	8476	.79	.85	309	312	28.14	27.17	21	17
NEVADA	3885	4022	.35	.40	158	158	24.59	25.46	28	23
NEW HAMPSHIRE	4440	4435	.40	.44	181	185	24.53	23.97	30	26
NEW JERSEY	43020	39360	3.92	3.93	1396	1429	30.82	27.54	11	15
NEW MEXICO	8287	8211	.76	.82	289	286	28.67	28.71	18	10
NEW YORK	78922	71813	7.20	7.17	3252	3341	24.27	21.49	32	32
NORTH CAROLINA	23760	21502	2.17	2.15	1152	1167	20.62	18.43	47	43
NORTH DAKOTA	4408	3950	.40	.39	127	129	34.71	30.62	7	8
OHIO	47753	37447	4.35	3.74	2113	2167	22.60	17.28	36	45
OKLAHOMA	21030	21046	1.92	2.10	605	599	34.76	35.14	6	3
OREGON	19013	15624	1.73	1.56	476	485	39.94	32.21	3	7
PENNSYLVANIA	48558	48125	4.43	4.80	2168	2261	22.40	21.28	39	33
RHODE ISLAND	5070	4551	.46	.45	168	173	30.18	26.31	12	20
SOUTH CAROLINA	20797	15765	1.90	1.57	654	659	31.80	23.92	9	28
SOUTH DAKOTA	5539	4640	.51	.46	135	137	41.03	33.87	1	5
TENNESSEE	12917	13583	1.18	1.36	903	910	14.30	14.93	50	50
TEXAS	65139	63862	5.94	6.37	3156	3085	20.64	20.70	46	35
UTAH	7457	7383	.68	.74	384	362	19.42	20.40	48	36
VERMONT	2219	2091	.20	.21	99	101	22.41	20.71	38	34
VIRGINIA	25695	19876	2.34	1.98	1046	1065	24.57	18.66	29	41
WASHINGTON	17458	13738	1.59	1.37	793	806	22.02	17.04	40	47
WEST VIRGINIA	11095	11128	1.01	1.11	385	391	28.82	28.46	15	11
WISCONSIN	23720	23440	2.16	2.34	947	966	25.05	24.27	27	25
WYOMING	4083	4158	.37	.42	104	103	39.26	40.37	5	1
TOTAL DOMESTIC U.S.	1096547	1001771	100.00	100.00	44544	45133	24.62	22.20		

OPERATING DATA

Data are shown by size of publisher (**Tables F7 through F13**). **Table F7** is a summary table offering a composite income statement of the reporting publishers. The remaining tables detail specific expense areas.

While encouraged to furnish sales data on a calendar year basis, publishers were given the option of supplying information on a fiscal year basis. 8 publishers exercised this option. The months terminating their reporting year are listed below, together with the number of publishers for each such period:

April - 5
June - 1
August - 1
November - 1

In addition to the operating data shown in **Table F7**, the publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year-end. 15 publishers responded, reporting total advances of $5.0 million. As these publishers enjoy net sales of $697.6 million, the advances represent 0.7% of net sales.

17 publishers, with net sales of $756.5 million, reported a total reserve for returns on their balance sheets at year-end of $7.3 million, representing 1.0% of their net sales.

TABLE F7 - OPERATING DATA OF ELHI PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS

	ALL PUBLISHERS							
	1983			1982			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	854632	103.0	102.0 TO 104.1	773700	103.2	102.0 TO 104.9		
RETURNS & ALLOWANCES	25021	3.0	2.0 TO 4.1	23829	3.2	2.0 TO 4.9		
NET SALES	829612	100.0	100.0 TO 100.0	749871	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	196198	23.7	21.8 TO 26.2	182509	24.4	22.3 TO 28.8		
ROYALTIES	43443	5.3	4.5 TO 7.0	37286	5.0	4.7 TO 6.5		
PLANT COSTS	45387	5.5	4.7 TO 8.0	42495	5.7	5.0 TO 9.8		
TOTAL COST OF SALES	285028	34.4	34.1 TO 40.7	262290	35.0	33.8 TO 42.2		
GROSS MARGIN ON SALES	544584	65.6	59.3 TO 65.9	487581	65.0	57.8 TO 66.2		
OTHER INCOME (TOTAL)	4521	0.5	0.2 TO 0.7	5314	0.7	0.1 TO 0.9		
GENERAL	2441	0.3	0.2 TO 0.4	3826	0.5	0.2 TO 0.8		
FROM FOREIGN SUBSIDS.	1193	0.2		845	0.2			
UNSPECIFIED	887			643				
PUBLISHING & OPERATING EXPENSES								
EDITORIAL	46307	5.6	3.9 TO 7.4	38243	5.1	4.3 TO 6.0		
PRODUCTION	17683	2.1	1.3 TO 2.9	11754	1.6	1.0 TO 2.7		
MARKETING	186257	22.5	19.9 TO 26.7	165148	22.0	18.9 TO 25.4		
FULFILLMENT	59152	7.1	6.2 TO 9.3	57630	7.7	6.4 TO 8.8		
GENERAL & ADMIN.	91492	11.0	9.0 TO 13.4	91719	12.2	9.5 TO 16.5		
TOTAL PUBL. & OPERATING EXPENSE	400893	48.3	45.0 TO 58.2	364495	48.6	45.5 TO 57.3		
NET INCOME FROM OPERATIONS	148212	17.9	4.3 TO 22.8	128400	17.1	4.1 TO 21.0		

	4 PUBLISHERS WITH NET SALES UP TO $10 MILLION							
	1983			1982			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	22093	102.1	102.2 TO 112.4	21391	102.2	102.1 TO 114.4		
RETURNS & ALLOWANCES	450	2.1	.2 TO 12.4	451	2.2	2.1 TO 14.4		
NET SALES	21644	100.0	100.0 TO 100.0	20940	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	5666	26.2	16.5 TO 28.4	6221	29.7	14.0 TO 31.5		
ROYALTIES	1776	8.2	3.8 TO 12.7	1612	7.7	3.3 TO 12.6		
PLANT COSTS	1277	5.9	1.5 TO 49.9	1075	5.1	1.4 TO 19.4		
TOTAL COST OF SALES	8719	40.3	37.2 TO 62.9	8908	42.5	35.5 TO 43.3		
GROSS MARGIN ON SALES	12925	59.7	37.1 TO 62.8	12032	57.5	56.7 TO 64.5		
OTHER INCOME (TOTAL)	4	0.0		1	0.0			
GENERAL	4	0.0		1	0.0			
FROM FOREIGN SUBSIDS.	0	0.0		0	0.0			
PUBLISHING & OPERATING EXPENSES								
EDITORIAL	4607	21.3	5.6 TO 31.2	1457	7.0	5.1 TO 7.8		
PRODUCTION	779	3.6	1.6 TO 7.9	495	2.4			
MARKETING	4752	22.0	17.8 TO 27.4	4185	20.0	17.5 TO 23.3		
FULFILLMENT	1809	8.4	7.0 TO 11.5	1572	7.5	6.9 TO 13.0		
GENERAL & ADMIN.	3777	17.5	10.1 TO 25.4	3476	16.6	13.6 TO 24.3		
TOTAL PUBL. & OPERATING EXPENSE	15725	72.7	55.9 TO 83.2	11186	53.4	50.4 TO 63.9		
NET INCOME FROM OPERATIONS	-2796	-12.9	-70.0 TO 41.5	847	4.0	-0.8 TO 8.7		

Continued on page F-12

TABLE F7 - OPERATING DATA OF ELHI PUBLISHERS - BY SIZE OF PUBLISHER

Continued from page F-11

	9 PUBLISHERS WITH NET SALES $10 TO $50 MILLION						
	1983			1982			YOUR DATA
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES		
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE	
GROSS SALES	264841	103.3	101.6 TO 103.8	236623	104.0	102.0 TO 104.2	
RETURNS & ALLOWANCES	8359	3.3	1.6 TO 3.8	9206	4.0	2.0 TO 4.2	
NET SALES	256482	100.0	100.0 TO 100.0	227417	100.0	100.0 TO 100.0	
COST OF SALES							
PAPER, PRINTING, BINDING & DUPL. COSTS	65213	25.6	23.1 TO 27.3	60243	26.5	22.7 TO 29.5	
ROYALTIES	16119	6.3	5.0 TO 7.5	12719	5.6	4.8 TO 6.4	
PLANT COSTS	16896	6.6	4.4 TO 8.8	16535	7.3	3.7 TO 11.7	
TOTAL COST OF SALES	98228	38.3	36.0 TO 43.0	89497	39.4	34.0 TO 48.5	
GROSS MARGIN ON SALES	158254	61.7	57.0 TO 64.0	137920	60.6	51.5 TO 66.0	
OTHER INCOME (TOTAL)	1399	0.5	0.3 TO 0.8	2374	1.0	0.2 TO 0.9	
GENERAL	834	0.5	0.2 TO 0.3	2285	1.0	0.2 TO 0.9	
FROM FOREIGN SUBSIDS.	52	0.0		89	0.0		
UNSPECIFIED	513			0			
PUBLISHING & OPERATING EXPENSES							
EDITORIAL	15135	5.9	3.6 TO 7.7	11839	5.2	3.7 TO 6.6	
PRODUCTION	5269	2.1	1.6 TO 2.6	4780	2.1	1.0 TO 3.1	
MARKETING	64874	25.3	22.2 TO 28.5	56485	24.8	21.3 TO 28.7	
FULFILLMENT	16171	6.3	5.0 TO 7.4	15984	7.0	6.2 TO 7.8	
GENERAL & ADMIN.	28434	11.1	8.0 TO 13.1	26327	11.6	8.8 TO 15.7	
TOTAL PUBL. & OPERATING EXPENSE	129883	50.6	42.6 TO 57.2	115415	50.8	42.6 TO 59.1	
NET INCOME FROM OPERATIONS	29770	11.6	4.3 TO 23.4	24879	10.9	3.6 TO 29.2	

	7 PUBLISHERS WITH NET SALES ABOVE $50 MILLION						
	1983			1982			YOUR DATA
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES		
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE	
GROSS SALES	567698	102.9	101.8 TO 103.7	515686	102.8	101.9 TO 103.3	
RETURNS & ALLOWANCES	16212	2.9	1.8 TO 3.7	14172	2.8	1.9 TO 3.3	
NET SALES	551486	100.0	100.0 TO 100.0	501514	100.0	100.0 TO 100.0	
COST OF SALES							
PAPER, PRINTING, BINDING & DUPL. COSTS	125319	22.8	21.0 TO 24.0	116045	23.2	22.1 TO 24.4	
ROYALTIES	25548	4.6	3.9 TO 5.7	22955	4.6	3.7 TO 5.3	
PLANT COSTS	27214	4.9	5.2 TO 7.0	24885	5.0	5.0 TO 7.2	
TOTAL COST OF SALES	178081	32.3	29.1 TO 35.2	163885	32.7	29.9 TO 36.7	
GROSS MARGIN ON SALES	373405	67.7	64.8 TO 70.9	337629	67.3	63.3 TO 70.1	
OTHER INCOME (TOTAL)	3118	0.6	0.2 TO 1.2	2939	0.6	0.1 TO 1.0	
GENERAL	1603	0.3	0.1 TO 0.9	1540	0.3	0.1 TO 0.9	
FROM FOREIGN SUBSIDS.	1141	0.2		756	0.2		
UNSPECIFIED	374			643			
PUBLISHING & OPERATING EXPENSES							
EDITORIAL	26565	4.8	3.8 TO 4.6	24947	5.0	3.9 TO 5.2	
PRODUCTION	11635	2.1	1.2 TO 1.8	6479	1.3	1.0 TO 1.6	
MARKETING	116631	21.1	19.2 TO 24.2	104478	20.8	18.9 TO 24.5	
FULFILLMENT	41172	7.5	6.3 TO 9.2	40074	8.0	6.4 TO 8.9	
GENERAL & ADMIN.	59281	10.7	9.1 TO 13.2	61916	12.3	9.7 TO 16.4	
TOTAL PUBL. & OPERATING EXPENSE	255285	46.3	44.9 TO 50.4	237894	47.4	44.3 TO 53.8	
NET INCOME FROM OPERATIONS	121238	22.0	18.8 TO 24.0	102674	20.5	15.8 TO 21.9	

TABLE F8 - INVENTORY DATA OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $828,539,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
BEGINNING INVENTORY	208909	25.2	8204	39.9	78239	30.5	122466	22.2		
PURCHASES	232519	28.1	4621	22.5	75175	29.3	152723	27.7		
COST OF FREE COPIES	38914	4.7	610	3.0	11316	4.4	26988	4.9		
WRITE DOWNS	11147	1.3	572	2.8	4782	1.9	5792	1.1		
ENDING INVENTORY AFTER WRITE DOWNS	206388	24.9	6779	33.0	76784	29.9	122825	22.3		
PAPER, PRINTING, BINDING & DUPL. COST OF PRODUCTS SOLD, INCLUDING WRITEDOWNS	196126	23.7	5436	26.4	65314	25.5	125376	22.7		

Based on the data in **Table F8**, the inventory turnover of all reporting publishers is 0.9; that of publishers with sales up to $10 million is 0.7; that of publishers with sales $10 to $50 million is 0.8; and that of publishers with sales above $50 million is 1.0.

Table F9 details Cash Plant Expenditures. Since plant costs in Table F7 are reported on an accrual basis and subject, therefore, to varying treatment (amortization, write-off, inventory inclusion, etc.) depending on individual publisher's policies, valid comparison of a given publisher's experience with the composite figure becomes difficult. However, by reporting plant expenditures on a cash basis (i.e. actual monies spent during the year not related to books sold or to amortization of amounts previously expended) all reporting companies are, at least, placed on the same footing. By relating the expenditures to these publishers' net sales, a yardstick for comparison is established, even though no true (i.e. accrual) relationship exists between the cash amounts spent and the sales consummated during the year.

To provide an added perspective on the accrual figure reported in Table F7, publishers were asked to report their method of treating plant costs:

Amortized - 15 publishers
- Over 3 years - 3 publishers
- Over 4 years - 1 publisher
- Over 5 years - 6 publishers
- Over 5-7 yrs - 1 publisher
- Over 6 years - 2 publishers
- Over 7 years - 2 publishers

Expensed as incurred - 3 publishers

Written into inventory - 1 publisher

While the publishers reporting treatment policies are not wholly identical to those reporting accrued plant costs in Table F7, there is sufficient similarity to make the two groups comparable.

15 publishers with net sales of $697.4 million reported carrying $105.4 million in unamortized plant costs on their year-end balance sheets. $21.0 million involved unpublished, and $32.5 million involved published titles, while $51.9 million were reported unspecified.

TABLE F9 - CASH PLANT EXPENDITURES OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH TOTAL NET SALES OF $739,505,000

	ALL PUBLISHERS		NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$50 MILLION		6 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
CASH PLANT EXPENDITURES	55436	7.5			17638	6.9	35451	7.5		

Data for the Under $10 Million Category has been suppressed to prevent disclosure.

TABLE F10 - EDITORIAL AND PRODUCTION EXPENSE OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $829,612,000

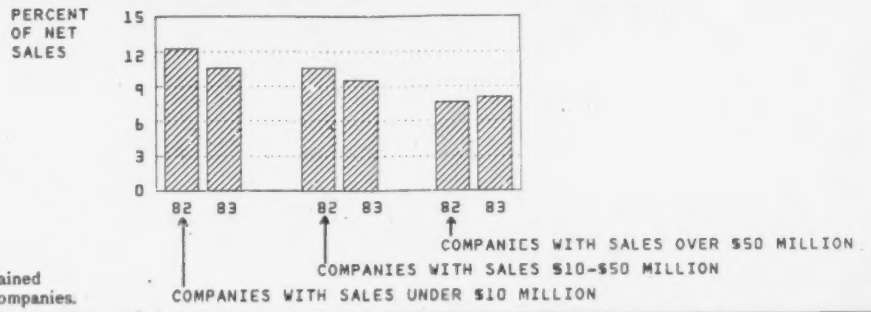
	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
EDITORIAL EXPENSE										
SALARIES	29654	3.7	1067	4.9	11194	5.1	17393	3.2		
OUTSIDE EDITORIAL EXP	11568	1.4	3459	16.0	2477	1.1	5633	1.0		
TRAVEL & ENTERTAINMNT	1925	0.2	69	0.3	617	0.3	1239	0.2		
OTHER	3162	0.4	13	0.1	849	0.4	2300	0.4		
TOTAL EDITORIAL EXPENSE	46307	5.6	4607	21.3	15136	6.9	26565	4.8		

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $828,539,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
PRODUCTION EXPENSE										
SALARIES	8718	1.1	385	1.9	3894	1.5	4438	0.8		
OUTSIDE PRODUCTION EXPENSE	3317	0.4	353	1.7	1088	0.4	1876	0.3		
OTHER	5629	0.7	21	0.1	288	0.1	5320	1.0		
TOTAL PRODUCTION EXPENSE	17664	2.1	759	3.6	5270	2.1	11635	2.1		

TABLE F11 - MARKETING EXPENSE OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER

Total Promotion Expense as a percent of net sales decreases as the company size increases...



Note: 1982 and 1983 samples contained similar, but not identical, companies.

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS WITH TOTAL NET SALES OF $828,523,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
SELLING EXPENSE										
SALESMEN'S SALARIES & COMMISSIONS	46353	5.6	1182	5.8	18647	7.3	26524	4.8		
SALESMEN'S TRAVEL & ENTERTAINMENT	20617	2.5	522	2.5	8211	3.2	11884	2.2		
STAFF CONSULTANTS' SAL. & COMMISSIONS	5673	0.7	71	0.3	853	0.3	4753	0.9		
STAFF CONSULTANTS' TRAVEL & ENTERTMNT	2916	0.4	39	0.2	457	0.2	2420	0.4		
OUTSIDE CONSULTANTS' EXPENSE	2466	0.3	37	0.2	657	0.3	1772	0.3		
DEPARTMENTAL MANAGERS SALARIES	9514	1.1	225	1.1	3812	1.5	5477	1.0		
DEPARTMENTAL CLERICAL SALARIES	4075	0.5	95	0.5	1897	0.7	2083	0.4		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	3273	0.4	60	0.3	1591	0.6	1622	0.3		
OTHER	19670	2.4	149	0.7	4007	1.6	15513	2.8		
TOTAL SELLING EXPENSE	114562	13.8	2381	11.6	40133	15.6	72048	13.1		
PROMOTION EXPENSE										
DEPARTMENTAL SALARIES	7159	0.9	225	1.1	2372	0.9	4562	0.8		
SPACE ADVERTISING	4095	0.5	540	2.6	2047	0.8	1508	0.3		
CATALOGS, DIRECT MAIL & SELLING MATER'LS	14444	1.7	864	4.2	5498	2.1	8082	1.5		
FREE COPIES (TOTAL)	38102	4.6	259	1.3	12709	5.0	25134	4.6		
COST OF FREE COPIES	29959	3.9	208	1.0	8754	4.2	20997	3.8		
POSTAGE	5654	0.7	51	0.2	1466	0.7	4137	0.8		
UNSPECIFIED	2490		0		2490		0			
EXHIBITS	2978	0.4	187	0.9	998	0.4	1793	0.3		
OTHER	4724	0.6	102	0.5	1118	0.4	3504	0.6		
TOTAL PROMOTION EXPENSE	71503	8.6	2177	10.6	24743	9.6	44583	8.1		
TOTAL MARKETING EXPENSE	186065	22.5	4558	22.2	64876	25.3	116631	21.1		

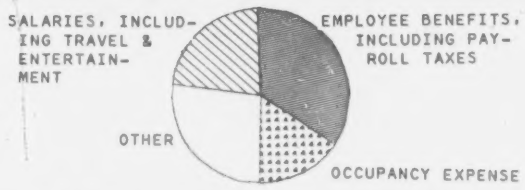
TABLE F12 - FULFILLMENT EXPENSE OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

REPORTED BY 15 PUBLISHERS WITH TOTAL NET SALES OF $666,141,000 USING SPLIT FACILITIES	ALL PUBLISHERS		NET SALES UP TO $10 MILLION		8 PUBLISHERS NET SALES $10-$50 MILLION		5 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
INTERNAL FULFILLMENT EXPENSES										
ORDER PROCESSING AND CUSTOMER SERVICE										
SALARIES (TOTAL)	8609	1.3			2402	1.0	6075	1.5		
ACC'TS RECEIVABLE & CREDIT CONTRL	2033	0.3			448	0.2	1554	0.4		
ORDER PROC. & CUST SERVICE SALARIES	4643	0.7			1447	0.7	3119	0.7		
UNSPECIFIED	339				339		0			
OTHER	1593	0.2			168	0.1	1402	0.3		
EDP/SYSTEMS EXPENSE	4533	0.7			1052	0.4	3409	0.8		
OTHER (INC. EQUIPMENT AND SUPPLIES)	1273	0.2			318	0.1	948	0.2		
TOTAL ORDER PROCESSING	14415	2.2			3772	1.6	10433	2.5		
SHIPPING & WAREHOUSING										
SALARIES	10142	1.5			4061	1.7	5942	1.4		
OCCUPANCY	5687	0.9			1535	0.6	4074	1.0		
EQUIPMENT & SUPPLIES	2928	0.4			1102	0.5	1785	0.4		
TRANSPORTATION CHRGES	4388	0.7			1232	0.5	3104	0.7		
OTHER	301	0.0			49	0.0	243	0.1		
TOTAL SHIPPING AND WAREHOUSING	23445	3.5			7980	3.4	15149	3.6		
TOTAL INTERNAL FULFILLMENT EXP.	37860	5.7			11753	5.0	25582	6.1		
EXTERNAL FULFILLMENT EXPENSE										
ORDER PROCESSING	57	0.0			0	0.0	0	0.0		
SHIPPING & WAREHOUS'G	78	0.0			16	0.0	9	0.0		
DEPOSITORY EXPENSE	10559	1.6			3819	1.6	6270	1.5		
TOTAL EXTERNAL FULFILLMENT EXP.	10694	1.6			3834	1.6	6279	1.5		
TOTAL FULFILLMENT EXP. OF PUBLISHERS WITH SPLIT FACILITIES	48554	7.3			15587	6.6	31861	7.6		

Data for the Under $10 Million Category has been suppressed to prevent disclosure.

TABLE F13 - GENERAL AND ADMINISTRATIVE EXPENSE OF ELHI PUBLISHERS-BY SIZE OF PUBLISHER



THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS
WITH TOTAL NET SALES OF $731,098,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		8 PUBLISHERS NET SALES $10-$50 MILLION		6 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
MANAGEMENT SALARIES	5519	0.8	388	1.8	2533	1.1	2598	0.6		
ACCOUNTING SALARIES	4493	0.6	333	1.5	1460	0.6	2700	0.6		
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	5922	0.8	171	0.8	1783	0.8	3968	0.8		
GENERAL TRAVEL & ENT.	2743	0.4	66	0.3	444	0.2	2233	0.5		
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	5064	0.7	369	1.7	1149	0.5	3545	0.8		
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	13182	1.8	478	2.2	3344	1.4	9360	2.0		
EMPLOYEE BENEFITS (TOTL)	28780	3.9	1266	5.8	8140	3.4	19375	4.1		
PENSIONS	5806	0.8	289	1.3	1433	0.6	4083	0.9		
DEFERRED PROFIT SHAR.	2521	0.3	344	1.6	732	0.3	1446	0.3		
HOSPITAL & GROUP INS.	7352	1.0	231	1.1	2340	1.0	4781	1.0		
PAYROLL TAXES	8800	1.2	274	1.3	3422	1.4	5103	1.1		
OTHER	3553	0.5	66	0.3	0	0.0	3487	0.7		
UNSPECIFIED	749		62		213		474			
TAXES (EXCEPT PAYROLL & INCOME TAXES)	1859	0.3	25	0.1	999	0.4	835	0.2		
PERSONAL PROPERTY TAX	1402	0.2	19	0.1	784	0.3	599	0.1		
ALL OTHER TAXES	407	0.1	6	0.0	214	0.1	187	0.0		
UNSPECIFIED	50		0		2		48			
OTHER	15243	2.1	681	3.1	7073	3.0	7488	1.6		
TOTAL GENERAL AND ADMINISTRATIVE EXP.	82806	11.3	3777	17.5	26928	11.3	52101	11.0		

TABLE F14 - BILLINGS AND RECEIVABLES OF ELHI PUBLISHERS

	REPLIES	AMOUNT
NUMBER OF INVOICES ANNUALLY (000)	12	1299
AVERAGE INV. VALUE		323.53
NUMBER OF CREDIT MEMOS ANNUALLY (000)		97
ACCOUNTS RECEIVABLE (AT CAL. YR-END-$000)	15	90896
PERCENT OF NET SALES		15.7
ACCOUNTS RECE. - AGED TOTAL ($000)	12	52781
PCT. CURRENT		41.6
PCT. 1-60 DAYS		25.4
PCT. 61-180 DAYS		27.1
PCT. 181 DAYS OR MORE		5.9
BAD DEBT RESERVE ($000)	13	1944
PCT. OF NET SALES		0.4
PCT. OF RECEIVABLES		2.2
BAD DEBT LOSSES ($000)	15	823
PCT. OF NET SALES		0.1
PCT. OF RECEIVABLES		0.9
AVERAGE COLLECTION PERIOD (DAYS)	13	54
RANGE (DAYS)		29-90
AVG. ACCOUNTS RECEIVABLE (12 MONTHS) ($000)	13	101679
PCT. OF NET SALES		22.8

TABLE F15 - EMPLOYEE DATA OF ELHI PUBLISHERS

AS REPORTED BY 18 PUBLISHERS
EMPLOYING TOTAL STAFF OF 5,380
(NET SALES PER EMPLOYEE - $143,520)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	23.0	18.9 TO 26.4
PRODUCTION	6.2	3.6 TO 10.7
MARKETING (TOTAL)	40.2	32.8 TO 52.4
SALESMEN	22.4	16.9 TO 30.3
CONSULTANTS	3.5	2.6 TO 7.8
SALES MANAGEMENT	4.4	2.5 TO 7.2
SALES-CLERICAL	5.8	5.1 TO 9.0
PROMOTION	4.1	1.8 TO 6.3
FULFILLMENT (TOTAL)	19.5	17.1 TO 29.0
ORDER PROCESSING	9.4	7.8 TO 12.1
SHIPPING & WAREHOUS'G	10.1	7.8 TO 16.3
ADMINISTRATIVE MANAGEMNT	1.5	0.7 TO 3.0
GENERAL OFFICE	7.1	4.4 TO 10.8
OTHER	2.5	1.0 TO 6.6
EMPLOYEES PER $100,000 SALES	0.7	0.6 TO 1.1

TABLE F16 - SELECTED BALANCE SHEET DATA

REPORTED BY 16 PUBLISHERS - WITH TOTAL NET SALES OF $696,602,000

	PERCENT OF NET SALES	
	AVERAGE	MID-RANGE
NET ASSETS	49.4	41.0 TO 64.1
RECEIVABLES	14.1	9.0 TO 18.1
INVENTORIES	22.0	21.0 TO 34.1
PREPAID EXPENSES	0.6	0.3 TO 1.0
ROYALTY ADVANCES	0.6	0.2 TO 1.4
DEFERRED PLANT COSTS	11.2	2.6 TO 15.4
NET INCOME (LOSS) BEFORE TAXES	17.1	0.9 TO 21.8

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM G (available on request from the AAP Office) to insure the correct interpretation of this report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Throughout this Report, College refers to Grades 13 and up, therefore embracing graduate and post-graduate programs in institutions of higher learning along with four and two-year colleges.

SALES DATA

In **Table G2** seventeen College textbook and materials publishers reported total 1983 net sales of $644.0 million to this Survey. As the College publishing industry enjoys total estimated book sales of $1228.6 million, as reported in Table S1, and audiovisual and related materials sales of $9.2 million, for a combined estimated sales total of $1237.8 million, the reporting group appears to represent some 52.4% of this industry segment. However, the reader is referred to the discussion following **Table G1**, and to the College Division footnote accompanying Table S1.

TABLE G1 - ESTIMATED INDUSTRY SALES OF COLLEGE TEXTBOOKS AND MATERIALS

NET SALES - MILLIONS OF DOLLARS

	1983	1982	PERCENT CHANGE
TABLE S-1 ESTIMATE	1228.6	1142.4	7.5
HED SURVEY (ACTUAL)	993.4	926.7	7.2

The AAP Higher Education Division Statistics Committee has felt, for a number of years, that the estimates based on the U.S. Department of Commerce Census of Manufactures (Table S1) overstate the College Text market, and they have annually conducted their own independent survey. This year the HED survey included 46 publishers which they feel represent the majority of college publishing.

The results of that survey are shown in **Table G1**, and the list of participating publishers includes:

Academic Press
Addison-Wesley Publishing
Allyn & Bacon, Inc.
Anderson Publishing
Bobbs Merrill
William Brown & Co.
Burgess Publishing
Computer Science Press
Congressional Quarterly
Delmar Publishing
Dellen Publishing
Dushkin Publishing
Gorsuch Scarisbook
Hackett Publishing
Harcourt Brace Jovanovich
Harper & Row, Publishers
D.C. Heath
Holt, Rinehart & Winston (CBS)
Houghton-Mifflin
Richard D. Irwin
Jones & Bartlett
Jossey-Bass
Lea & Febiger
Little, Brown Co.
Macmillan, Inc.
Matrix Publishing
Mayfield Publishing
McGraw-Hill
C.E. Merrill
C.V. Mosby
W.W. Norton
Oxford University Press
Pacific Books
Pitman Publishing
Prentice-Hall, Inc.
Random House
Science Research Assocs.
Scientific Press
Scott, Foresman & Co.
Scribner Book Co.
Sinauer Associates
South-Western
Wadsworth, Inc.
Westview Press
John Wiley & Sons
Worth Publishing

TABLE G2 - SALES OF COLLEGE TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 17 PUBLISHERS

GROSS SALES

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	772454	59754	707076	57419	9.2	4.1				
AV AND OTHER MEDIA	1497	143	889	98	68.4	45.9				
TOTAL	773951	59897	707965	57517	9.3	4.1				

RETURNS

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	129659	9619	114385	9411	13.4	2.2				
AV AND OTHER MEDIA	284	47	170	23	67.1	104.3				
TOTAL	129943	9666	114555	9434	13.4	2.5				

NET SALES

	1983		1982		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	642795	50135	592691	48008	8.5	4.4				
AV AND OTHER MEDIA	1213	96	719	75	68.7	28.0				
TOTAL	644008	50231	593410	48083	8.5	4.5				

1983 PERCENT RETURNS TO GROSS

	DOLLARS		UNITS		YOUR DATA			
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	16.8	14.8 TO 18.3	16.1	14.1 TO 20.5				
AV AND OTHER MEDIA	19.0	8.6 TO 24.3	32.9	18.2 TO 100.0				
TOTAL	16.8	14.8 TO 18.3	16.1	14.1 TO 20.5				

1982 PERCENT RETURNS TO GROSS

	DOLLARS		UNITS		YOUR DATA			
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	16.2	15.1 TO 18.3	16.4	14.9 TO 19.8				
AV AND OTHER MEDIA	19.1	15.0 TO 24.7	21.5	15.8 TO 33.3				
TOTAL	16.2	15.1 TO 18.3	16.4	14.9 TO 19.8				

TABLE G3 - NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS-BY PRODUCT CATEGORY

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 18 PUBLISHERS

	1983		1982		1981		YOUR DATA		
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS			
TEXTBOOKS	697642	53026	643873	52335	594647	54403			
AUDIOVISUAL & OTHER MEDIA	2430	179	1653	126	903	77			
TOTAL BOOKS & MATERIALS	700072	53205	647526	52461	595550	54480			

	1980		PERCENT CHANGE 1982-1983		PERCENT CHANGE 1980-1985		YOUR DATA		
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS			
TEXTBOOKS	521183	54106	8.0	1.3	33.9	-2.0			
AUDIOVISUAL & OTHER MEDIA	2418	133	47.0	42.1	0.5	34.6			
TOTAL BOOKS & MATERIALS	523601	54239	8.1	1.4	33.7	-1.9			

	1983 DOLLARS PER UNIT		1982 DOLLARS PER UNIT	
	$-AVG.	AVG $ MID-RANGE	$-AVG.	AVG $ MID-RANGE
TEXTBOOKS	13.16	11.66 TO 15.24	12.34	10.27 TO 14.89
AUDIOVISUAL & OTHER MEDIA	13.58	8.26 TO 92.00	13.12	9.90 TO 78.50
TOTAL BOOKS & MATERIALS	13.16	11.59 TO 15.22	12.34	10.22 TO 14.87

	1981 DOLLARS PER UNIT		1980 DOLLARS PER UNIT	
	$-AVG.	AVG $ MID-RANGE	$-AVG.	AVG $ MID-RANGE
TEXTBOOKS	10.93	9.66 TO 12.84	9.63	7.89 TO 11.02
AUDIOVISUAL & OTHER MEDIA	11.73	9.54 TO 20.64	18.18	11.33 TO 33.00
TOTAL BOOKS & MATERIALS	10.93	8.59 TO 12.86	9.65	7.89 TO 11.10

TABLE G4 - ESTIMATED DOMESTIC SALES OF BOOKS AND MATERIALS IN THE COLLEGE MARKET

MILLIONS OF DOLLARS

	1972		1977		1981		1982		1983	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
COLLEGE TEXTBOOKS*	319	59.1	499	57.7	798	59.0	848	59.4	892	59.9
ELHI TEXTBOOKS	12	2.2	32	3.7	43	3.2	45	3.2	47	3.2
TRADEBOOKS	84	15.5	123	14.2	176	13.0	176	12.3	180	12.1
PROFESSIONAL BOOKS*	69	12.8	131	15.1	224	16.6	242	16.9	250	16.8
UNIVERSITY PRESS BOOKS	15	2.8	20	2.3	28	2.1	30	2.1	33	2.2
MASS MARKET PAPERBACKS	19	3.5	29	3.4	43	3.2	48	3.4	48	3.2
OTHER BOOKS, TESTS, MAPS, ETC.	7	1.3	12	1.4	17	1.3	18	1.3	20	1.3
AV AND OTHER MEDIA	15	2.8	19	2.2	21	1.6	20	1.4	20	1.3
TOTAL*	540	100.0	865	100.0	1350	100.0	1427	100.0	1490	100.0

In **Table G-4** estimates are presented for **all** books - general and mass market paperback, as well as textbooks - along with AV and related materials, maps and tests sold in the domestic College market. "Total Market" therefore represents the collective level of these sales in the 50 United States and the District of Columbia.

The estimates are based on U.S. Census data (see Table S-1), on market reports received from publishers (such as in Tables A3, B3, C2, and G5.

Sales include those to college libraries.

TABLE G5 - DOMESTIC NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS-BY MARKET CATEGORY

THOUSANDS OF DOLLARS - AS REPORTED BY 12 PUBLISHERS

	1982		1983			YOUR DATA		
	$	PCT OF TOTAL	$	PCT CHG FROM 82	PCT OF TOTAL			
DOMESTIC SALES								
BOOKSTORES (TOTAL)	384709	72.6	411642	7.0	71.0			
COLLEGE	356190	67.2	377115	5.9	65.1			
OTHER	28519	5.4	34527	21.1	6.0			
WHOLESALERS & JOBBERS	11029	2.1	19338	75.3	3.3			
LIBRARIES AND INSTITUTIONS (TOTAL)	65595	12.4	77853	18.7	13.4			
COLLEGES & UNIV.	49501	9.3	59731	20.7	10.3			
SCHOOLS	15135	2.9	17122	13.1	3.0			
PUBLIC LIBRARIES	698	0.1	711	1.9	0.1			
OTHER	261	0.0	289	10.7	0.0			
GOVERNMENT	1339	0.3	1799	34.4	0.3			
INDUSTRY	7572	1.4	4343	-42.6	0.7			
DIRECT TO CONSUMER	9224	1.7	10906	18.2	1.9			
OTHER	1155	0.2	6137	431.3	1.1			
TOTAL DOMESTIC SALES	480623	90.7	532018	10.7	91.8			
FOREIGN SALES	49385	9.3	47595	-3.6	8.2			
ALL SALES	530008	100.0	579613	9.4	100.0			

TABLE G6a - NET SALES OF NEW AND REVISED AND BACKLIST COLLEGE TEXTBOOKS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 13 PUBLISHERS

	1983		1982		PCT CHG 82-83		YOUR DATA			
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS				
TEXTBOOKS (TOTAL)	435294	34392	392240	33837	11.0	1.6				
NEW & REVISED	117401	8807	101832	8170	15.3	7.8				
BACKLIST	317893	25585	290408	25667	9.5	-0.3				

	1981		1980		PCT CHG 80-83		YOUR DATA			
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS				
TEXTBOOKS (TOTAL)	360490	33284	307182	31859	41.7	8.0				
NEW & REVISED	101185	9004	79976	7959	46.8	10.7				
BACKLIST	259305	24280	227206	23900	39.9	7.1				

In **Table G6a** limiting themselves to **textbooks only**, and **including** export sales, publishers were asked to report their new and revised title sales (i.e. of titles copyrighted in the reporting year), and backlist sales separately.

Domestic Net Sales by **Subject Categories** are analyzed in Tables G6b and G6c. **Table G6b** includes **dollar data only**, but reports sales of **all** books and materials. **Table G6c** includes dollar **and unit** data, but is confined to **textbooks only**, excluding workbooks, tests, reprints, pamphlets, manuals and non-print media.

TABLE G6b - DOMESTIC NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS-BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS - AS REPORTED BY 21 PUBLISHERS

	1983		1982		1981	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
ACCOUNTING	63412	8.2	58089	8.1	50629	7.7
ANTHROPOLOGY	3222	0.4	3312	0.5	3525	0.5
ART & ARCHITECTURE	6643	0.9	6769	0.9	6154	0.9
ASTRONOMY	2013	0.3	2031	0.3	1388	0.2
BIOLOGY	24019	3.1	23468	3.3	20344	3.1
BUSINESS ADMINISTRATION	91384	11.8	92016	12.8	80494	12.3
MANAGEMENT	25488	3.8	27632	4.5	18007	4.5
MARKETING	16460	2.5	15264	2.5	9524	2.4
FINANCE	11305	1.7	10274	1.7	7005	1.7
OTHER	25187	3.8	25152	4.1	14996	3.7
UNSPECIFIED	12944		13694		30962	
BUSINESS EDUCATION	26222	3.4	24914	3.5	19586	3.0
CAREER EDUCATION & OCCUPATIONAL EDUC.	38097	4.9	32715	4.6	30551	4.7
CHEMISTRY (INCL. BIOCH.)	27825	3.6	27618	3.8	23453	3.6
COMPUTERS & COMPUTING	73185	9.5	55104	7.7	38265	5.8
ECONOMICS	27078	3.5	26598	3.7	23602	3.6
EDUCATION	22629	2.9	22259	3.1	22343	3.4
ENGINEERING	48713	6.3	45944	6.4	43137	6.6
ELECTRICAL	13413	1.9	12073	1.8	10466	1.7
CIVIL	4129	0.6	4263	0.6	3859	0.6
MECHANICAL	5835	0.8	5272	0.8	4462	0.7
OTHER	21993	3.1	21193	3.2	21598	3.5
UNSPECIFIED	3343		3143		2752	
ENGLISH LANGUAGE & LIT.	49841	6.5	46493	6.5	40042	6.1
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	2851	0.4	2663	0.4	1589	0.2
FRENCH	6060	0.8	6229	0.9	5184	0.8
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0	0.0
GEOLOGY & EARTH SCIENCE	6396	0.8	7769	1.1	7206	1.1
GEOGRAPHY	4816	0.6	4842	0.7	3431	0.5
GERMAN	2336	0.3	1859	0.3	1758	0.3
HEALTH EDUCATION & PHYSICAL EDUCATION	6116	0.8	6222	0.9	6372	1.0
HISTORY	22011	2.8	17524	2.6	16892	2.6
HOME ECONOMICS	4049	0.5	4002	0.6	3882	0.6
MATHEMATICS	68598	8.9	61845	8.6	56759	8.7
MATHEMATICS	59746	8.0	53819	7.7	40254	7.8
STATISTICS	6614	0.9	6172	0.9	4517	0.9
UNSPECIFIED	2238		1854		11989	
MUSIC	4704	0.6	4145	0.6	4449	0.7
NURSING & ALLIED HEALTH	10446	1.4	10485	1.5	9160	1.4
PHYSICS & PHYSICAL SCIENCE SURVEY	13688	1.8	14129	2.0	12853	2.0
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	15518	2.0	14006	2.0	13843	2.1
PSYCHOLOGY	42446	5.5	37223	5.2	33979	5.2
RELIGION & PHILOSOPHY	9173	1.2	8947	1.2	6066	0.9
SOCIOLOGY	15431	2.0	13694	1.9	16220	2.5
SPANISH	8322	1.1	3078	1.1	7500	1.1
SPEECH, DRAMA & MASS MEDIA	16344	2.1	16216	2.3	13592	2.1
MISCELLANEOUS	3910	1.2	9184	1.3	31566	4.8
TOTAL	772498	100.0	717392	100.0	655814	100.0

TABLE G6c - DOMESTIC NET SALES OF COLLEGE TEXTBOOKS-BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 17 PUBLISHERS

	1983					1982				
	DOLLARS		UNITS		AVERAGE DOLLARS	DOLLARS		UNITS		AVERAGE DOLLARS
	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT
ACCOUNTING	42232	6.4	3272	6.8	12.91	37553	6.1	3113	6.5	12.06
ANTHROPOLOGY	2927	0.4	244	0.5	12.00	3100	0.5	273	0.6	11.36
ART & ARCHITECTURE	6306	1.0	375	0.8	16.82	6757	1.1	413	0.9	16.36
ASTRONOMY	1949	0.3	102	0.2	19.11	1998	0.3	103	0.2	19.40
BIOLOGY	19783	3.0	1081	2.2	18.30	19483	3.2	1117	2.3	17.44
BUSINESS ADMINISTRATION	72030	10.9	4778	9.9	15.08	69186	11.2	5118	10.6	13.52
MANAGEMENT	17681	3.1	1081	2.7	16.36	11774	3.6	721	3.4	16.33
MARKETING	13033	2.3	828	2.1	15.74	7294	2.3	536	2.5	13.61
FINANCE	11192	2.0	654	1.7	17.11	7858	2.4	455	2.1	17.27
OTHER	20469	3.6	1339	3.4	15.29	-9271	2.9	560	2.6	16.56
UNSPECIFIED	9655		876			32989		2846		
BUSINESS EDUCATION	23559	3.6	2325	4.8	10.13	22637	3.7	2384	5.0	9.50
CAREER EDUCATION & OCCUPATIONAL EDUC.	36553	5.5	2383	4.9	15.34	31867	5.2	2304	4.8	13.83
CHEMISTRY (INCL. BIOCH.)	23173	3.5	1727	3.6	13.42	23279	3.8	1817	3.8	12.81
COMPUTERS & COMPUTING	53327	8.1	4535	9.4	11.76	53085	8.6	4043	8.4	13.13
ECONOMICS	19903	3.0	1381	2.9	14.41	20366	3.3	1501	3.1	13.57
EDUCATION	18916	2.9	1400	2.9	13.51	18423	3.0	1441	3.0	12.78
ENGINEERING	43779	6.6	2061	4.3	21.24	41961	6.8	2127	4.4	19.73
ELECTRICAL	11476	2.3	474	1.3	24.21	10211	2.8	529	2.0	19.30
CIVIL	3082	0.6	125	0.3	24.66	2048	0.6	86	0.3	23.81
MECHANICAL	4771	1.0	217	0.6	21.99	3072	0.8	149	0.6	20.62
OTHER	13579	2.7	786	2.1	17.28	9230	2.6	425	1.6	21.72
UNSPECIFIED	10871		459			17400		938		
ENGLISH LANGUAGE & LIT.	46603	7.0	5236	10.8	8.90	43502	7.0	5250	10.9	8.29
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	2017	0.3	162	0.3	12.45	1922	0.3	159	0.3	12.09
FRENCH	5851	0.9	485	1.0	12.06	5846	0.9	521	1.1	11.22
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0.00	0	0.0	0	0.0	0.00
GEOLOGY & EARTH SCIENCE	5138	0.8	242	0.5	21.23	6574	1.1	331	0.7	19.86
GEOGRAPHY	3906	0.6	194	0.4	20.13	3810	0.6	218	0.5	17.48
GERMAN	2215	0.3	192	0.4	11.54	1773	0.3	164	0.3	10.81
HEALTH EDUCATION & PHYSICAL EDUCATION	4773	0.7	362	0.7	13.19	5089	0.8	419	0.9	12.15
HISTORY	19665	3.0	1647	3.4	11.94	17145	2.8	1641	3.4	10.45
HOME ECONOMICS	2137	0.3	127	0.3	16.83	1877	0.3	118	0.2	15.91
MATHEMATICS	62840	9.5	3691	7.6	17.03	58316	9.4	3860	8.0	15.11
MATHEMATICS	44420	8.7	2613	7.0	17.00	37364	9.0	2512	7.7	14.87
STATISTICS	4376	0.9	254	0.7	17.23	1948	0.5	133	0.4	14.65
UNSPECIFIED	14044		824			19004		1215		
MUSIC	4500	0.7	326	0.7	13.80	4045	0.7	317	0.7	12.76
NURSING & ALLIED HEALTH	9595	1.5	676	1.4	14.19	9151	1.5	693	1.4	13.20
PHYSICS & PHYSICAL SCIENCE SURVEY	12581	1.9	663	1.4	18.98	12964	2.1	782	1.6	16.58
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	14146	2.1	1131	2.3	12.51	12830	2.1	1129	2.3	11.36
PSYCHOLOGY	39444	6.0	2558	5.3	15.42	34621	5.6	2457	5.1	14.09
RELIGION & PHILOSOPHY	7401	1.1	578	1.2	12.80	7303	1.2	637	1.3	11.46
SOCIOLOGY	14294	2.2	1003	2.1	14.25	12526	2.0	1004	2.1	12.48
SPANISH	7333	1.1	594	1.2	12.35	6980	1.1	611	1.3	11.42
SPEECH, DRAMA & MASS MEDIA	14273	2.2	1118	2.3	12.77	14343	2.3	1228	2.6	11.68
MISCELLANEOUS	11185	1.7	1697	3.5	6.59	8071	1.3	838	1.7	9.63
TOTAL	661308	100.0	48346	100.0	13.68	618383	100.0	48130	100.0	12.85

Continued on page G-7

TABLE G6c - DOMESTIC NET SALES OF COLLEGE TEXTBOOKS-BY SUBJECT CATEGORIES

Continued from page G-6

	1981					1980				
	DOLLARS		UNITS		AVERAGE DOLLARS	DOLLARS		UNITS		AVERAGE DOLLARS
	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT
ACCOUNTING	33414	5.9	3039	6.0	11.00	26540	5.3	2731	5.4	9.72
ANTHROPOLOGY	3384	0.6	392	0.8	8.63	3289	0.7	431	0.8	7.63
ART & ARCHITECTURE	6109	1.1	419	0.8	14.58	6101	1.2	488	1.0	12.50
ASTRONOMY	1362	0.2	95	0.2	14.34	1376	0.3	114	0.2	12.07
BIOLOGY	18339	3.2	1249	2.5	14.68	16226	3.2	1360	2.7	11.93
BUSINESS ADMINISTRATION	62193	10.9	4878	9.7	12.75	52274	10.4	4897	9.6	10.67
MANAGEMENT	9609	3.5	656	3.4	14.65	7730	3.7	650	3.6	11.89
MARKETING	6152	2.2	278	1.5	22.13	4485	2.1	279	1.6	16.08
FINANCE	6827	2.5	458	2.4	14.91	4418	2.1	396	2.2	11.16
OTHER	7492	2.7	455	2.4	16.47	5226	2.5	395	2.2	13.23
UNSPECIFIED	32113		3031			30415		3177		
BUSINESS EDUCATION	17586	3.1	2307	4.6	7.62	18938	3.8	2373	4.7	7.98
CAREER EDUCATION & OCCUPATIONAL EDUC.	30551	5.4	2530	5.0	12.08	25826	5.1	2433	4.8	10.61
CHEMISTRY (INCL. BIOCH.)	21799	3.8	1926	3.8	11.32	18542	3.7	1652	3.3	11.22
COMPUTERS & COMPUTING	37042	6.5	2976	5.9	12.45	25674	5.1	2225	4.4	11.54
ECONOMICS	20746	3.6	1745	3.5	11.89	17821	3.5	1764	3.5	10.10
EDUCATION	19777	3.5	1675	3.3	11.81	19088	3.8	1934	3.8	9.87
ENGINEERING	38952	6.8	2143	4.3	18.18	32615	6.5	1933	3.8	16.87
ELECTRICAL	8591	2.6	473	1.7	18.16	7392	2.6	436	1.6	16.95
CIVIL	2677	0.8	139	0.5	19.26	2240	0.8	117	0.4	19.15
MECHANICAL	3180	1.0	164	0.6	19.39	2525	0.9	146	0.5	17.29
OTHER	7985	2.4	415	1.5	19.24	5935	2.1	352	1.3	16.86
UNSPECIFIED	16519		952			14523		882		
ENGLISH LANGUAGE & LIT.	39713	7.0	5419	10.8	7.33	35768	7.1	5712	11.2	6.26
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	1362	0.2	117	0.2	11.64	2922	0.6	317	0.6	9.22
FRENCH	4872	0.9	662	1.3	7.36	3673	0.7	471	0.9	7.80
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0.00	0	0.0	0	0.0	0.00
GEOLOGY & EARTH SCIENCE	6307	1.1	351	0.7	17.97	5307	1.1	356	0.7	14.91
GEOGRAPHY	3348	0.6	198	0.4	16.91	3741	0.7	291	0.6	12.86
GERMAN	1671	0.3	194	0.4	8.61	1443	0.3	189	0.4	7.63
HEALTH EDUCATION & PHYSICAL EDUCATION	5244	0.9	458	0.9	11.45	5742	1.1	602	1.2	9.54
HISTORY	15681	2.7	1725	3.4	9.09	14711	2.9	1774	3.5	8.29
HOME ECONOMICS	2070	0.4	142	0.3	14.58	2100	0.4	162	0.3	12.96
MATHEMATICS	53569	9.4	3890	7.7	13.77	45104	8.9	3861	7.6	11.68
MATHEMATICS	29372	9.0	2074	7.2	14.16	24746	8.5	2097	7.1	11.80
STATISTICS	1304	0.4	145	0.5	8.99	1195	0.4	154	0.5	7.76
UNSPECIFIED	22894		1671			19164		1610		
MUSIC	4303	0.8	364	0.7	11.82	4374	0.9	445	0.9	9.83
NURSING & ALLIED HEALTH	7772	1.4	672	1.3	11.57	7197	1.4	699	1.4	10.30
PHYSICS & PHYSICAL SCIENCE SURVEY	12608	2.2	779	1.5	16.18	10567	2.1	805	1.6	13.13
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	13118	2.3	1338	2.7	9.80	12815	2.5	1510	3.0	8.49
PSYCHOLOGY	32496	5.7	2567	5.1	12.66	34119	6.8	2983	5.9	11.44
RELIGION & PHILOSOPHY	6376	1.1	631	1.3	10.10	6353	1.3	747	1.5	8.50
SOCIOLOGY	15477	2.7	1436	2.8	10.78	16143	3.2	1690	3.3	9.55
SPANISH	6614	1.2	704	1.4	9.39	4426	0.9	552	1.1	8.02
SPEECH, DRAMA & MASS MEDIA	12929	2.3	1237	2.5	10.45	12788	2.5	1455	2.9	8.79
MISCELLANEOUS	13529	2.4	2131	4.2	6.35	10377	2.1	1827	3.6	5.68
TOTAL	570313	100.0	50389	100.0	11.32	503979	100.0	50783	100.0	9.92

TABLE G7a - NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS-BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 15 PUBLISHERS - WITH ESTIMATES OF INDUSTRY TEXTBOOK SALES

	ACTUAL SALES REPORTED (TEXTBOOKS & MATERIALS)			ESTIMATED INDUSTRY SALES (TEXTBOOKS ONLY)					YOUR DATA	
	1983	1982	PERCENT CHANGE	1983		1982		1966-68 (1)		
				$	INDEX	$	INDEX			
DOMESTIC UNITED STATES										
ALABAMA	8755	7511	16.6	16213	608	13905	521	2668		
ALASKA	2216	1299	70.6	3555	1428	2514	1009	249		
ARIZONA	9925	9106	9.0	16471	728	15111	668	2263		
ARKANSAS	4162	2832	47.0	8907	500	6899	387	1783		
CALIFORNIA	71154	72182	-1.4	119411	406	121106	412	29394		
COLORADO	11055	9685	14.1	19565	498	17147	437	3927		
CONNECTICUT	9398	8515	10.4	17743	404	16072	366	4395		
DELAWARE	2943	2077	41.7	4728	743	3743	589	636		
DI . OF COLUMBIA	6371	4911	29.7	9594	346	7990	288	2771		
F IDA	22610	21949	3.0	38847	574	37716	558	6765		
ORGIA	11714	10120	15.8	21307	507	18400	438	4199		
AWAII	3280	2834	15.7	6387	480	5520	415	1331		
AHO	2715	1901	42.8	4377	369	3449	291	1187		
LLINOIS	31359	30367	3.3	51814	360	50159	348	14405		
INDIANA	13918	12598	10.5	25990	416	23520	376	6249		
OWA	8293	7453	11.3	16019	421	14393	378	3804		
KANSAS	6457	5181	24.6	11237	399	9572	340	2816		
KENTUCKY	6643	5812	14.3	12877	433	11266	379	2973		
LOUISIANA	9623	8752	10.0	17444	493	15858	449	3535		
MAINE	3610	2568	40.6	6271	430	4987	342	1458		
MARYLAND	12934	12300	5.2	23407	496	22250	471	4719		
MASSACHUSETTS	22712	21197	7.1	40512	333	37826	311	12149		
MICHIGAN	22659	21290	6.4	40777	375	38324	260	10885		
M NESOTA	11805	11178	5.6	21489	433	20349	410	4958		
MISSISSIPPI	4847	3967	22.2	8705	440	7495	379	1980		
MISSOURI	13619	12463	9.3	23127	417	21159	381	5551		
MONTANA	2796	2041	37.0	5073	539	4095	435	941		
NEBRASKA	4540	3508	29.4	7733	449	6449	374	1723		
NEVADA	3253	1859	75.0	5166	714	3594	496	724		
NEW HAMPSHIRE	4320	2953	46.3	6961	535	5401	415	1302		
NEW JERSEY	18933	18091	4.7	34230	429	32693	409	7986		
NEW MEXICO	4531	2929	54.7	7732	559	5808	420	1383		
NEW YORK	52952	50565	4.7	93599	367	89397	350	25530		
NORTH CAROLINA	15451	13484	14.6	30717	563	26804	491	5457		
NORTH DAKOTA	3216	2236	43.8	5258	597	4126	468	881		
OHIO	28139	24169	16.4	47665	391	40949	336	12205		
OKLAHOMA	8939	9068	-1.4	16316	527	16548	535	3095		
OREGON	8162	7115	14.7	13644	430	11895	317	3754		
PENNSYLVANIA	33489	30856	8.5	59287	378	54642	348	15682		
RHODE ISLAND	4474	3256	37.4	6723	436	5418	352	1541		
SOUTH CAROLINA	7453	6577	13.3	11841	493	10451	435	2404		
SOUTH DAKOTA	2785	1954	42.5	4523	420	3569	331	1078		
TENNESSEE	11881	8803	35.0	21597	505	17582	411	4279		
TEXAS	38381	36812	4.3	62071	508	59512	487	12214		
UTAH	5408	4797	12.7	9480	427	8412	379	2220		
VERMONT	2444	1660	47.2	4299	499	3327	386	861		
VIRGINIA	16094	15111	6.5	26693	558	25064	524	4787		
WASHINGTON	11218	10034	11.8	22035	498	19709	446	4421		
WEST VIRGINIA	4291	3882	10.5	8501	391	7693	354	2176		
WISCONSIN	12475	11061	12.8	21615	411	19162	365	5254		
WYOMING	2143	1347	59.1	3030	570	2237	420	532		
TOTAL DOMESTIC U.S.	642545	584215	10.0	1122564	433	1031267	39	259480		
P.R. & OTHER U.S. POSS.	3783	3310	14.3	9365	902	8193	789	1038		
FOREIGN										
CANADA	19048	17962	6.0	34588	303	32630	286	11423		
EUROPE	8093	8113	-0.2	25638	413	25689	413	6215		
ALL OTHER	23104	27641	-16.4	37343	362	44669	433	10327		
TOTAL FOREIGN	50245	53716	-6.5	97569	349	102989	368	27965		
ALL SALES	696573	641241	8.6	1229498	426	1142446	396	288383		

With regard to the College Textbook estimate, the reader is referred to **Table G1** and the accompanying discussion.

TABLE G7b - GEOGRAPHICAL ANALYSIS OF ESTIMATED DOMESTIC INDUSTRY SALES OF COLLEGE TEXTBOOKS

THOUSANDS OF STUDENTS AND DOLLARS

	EST. INDUSTRY SALES ($)		PERCENT OF TOTAL SALES		ENROLLMENT		SALES PER CAPITA ($)		RANK IN SALES PER CAPITA	
	1983	1982	1983	1982	1983	1982	1983	1982	1983	1982
ALABAMA	16213	13905	1.44	1.35	142	139	114.18	100.04	42	43
ALASKA	3555	2514	.32	.24	13	15	273.46	167.60	1	1
ARIZONA	16471	15111	1.47	1.47	132	136	124.78	111.11	36	33
ARKANSAS	8907	6899	.79	.67	64	65	139.17	106.14	19	37
CALIFORNIA	119411	121106	10.64	11.74	1134	1182	105.30	102.46	48	44
COLORADO	19565	17147	1.74	1.66	129	130	151.67	131.90	17	12
CONNECTICUT	17743	16072	1.58	1.56	111	115	159.85	139.76	12	7
DELAWARE	4728	3743	.42	.36	26	26	181.85	143.96	3	5
DISTRICT OF COLUMBIA	9594	7990	.85	.77	62	66	154.74	121.06	15	20
FLORIDA	38847	37716	3.46	3.66	304	300	127.79	125.72	30	17
GEORGIA	21307	18400	1.90	1.78	165	155	129.13	118.71	27	22
HAWAII	6387	5520	.57	.54	39	37	163.77	149.19	10	2
IDAHO	4377	3449	.39	.33	34	35	128.74	98.54	28	44
ILLINOIS	51814	50159	4.62	4.86	451	459	114.89	109.28	41	34
9NDIANA	25990	23520	2.32	2.28	201	201	129.30	117.01	25	25
IOWA	16019	14393	1.43	1.40	126	124	127.13	116.07	32	26
KANSAS	11237	9572	1.00	.93	102	105	110.17	91.16	46	48
KENTUCKY	12877	11266	1.15	1.09	114	117	112.96	96.29	43	46
LOUISIANA	17444	15858	1.55	1.54	142	141	122.85	112.47	37	39
MAINE	6271	4987	.56	.48	36	36	174.19	138.53	5	8
MARYLAND	23407	22250	2.09	2.16	153	157	152.99	141.72	16	6
MASSACHUSETTS	40512	37826	3.61	3.67	312	322	129.85	117.47	23	24
MICHIGAN	40777	38324	3.63	3.72	363	372	112.33	103.02	44	40
MINNESOTA	21489	20349	1.91	1.97	171	169	125.67	120.41	34	21
MISSISSIPPI	8705	7495	.78	.73	91	91	95.66	82.36	51	51
MISSOURI	23127	21159	2.06	2.05	183	187	126.38	113.15	33	32
MONTANA	5073	4095	.45	.40	31	31	163.65	132.10	11	11
NEBRASKA	7733	6449	.69	.63	73	71	105.93	90.83	47	49
NEVADA	5166	3594	.46	.35	23	24	224.61	149.75	2	3
NEW HAMPSHIRE	6961	5401	.62	.52	41	41	169.78	131.73	7	13
NEW JERSEY	34230	32693	3.05	3.17	219	226	156.30	144.66	13	4
NEW MEXICO	7732	5808	.69	.56	47	47	164.51	123.57	9	18
NEW YORK	93599	89397	8.34	8.67	774	783	120.93	114.17	38	28
NORTH CAROLINA	30717	26804	2.74	2.60	245	237	125.38	113.10	35	30
NORTH DAKOTA	5258	4126	.47	.40	31	32	169.61	128.94	8	35
OHIO	47665	40949	4.25	3.97	399	395	119.46	103.67	39	39
OKLAHOMA	16316	16548	1.45	1.60	126	121	129.49	136.76	24	9
OREGON	13644	11895	1.22	1.15	107	114	127.51	104.34	31	38
PENNSYLVANIA	59287	54642	5.28	5.30	423	413	140.16	132.31	18	10
RHODE ISLAND	6723	5418	.60	.53	52	53	129.29	102.23	26	42
SOUTH CAROLINA	11841	10451	1.05	1.01	114	109	103.87	95.88	49	47
SOUTH DAKOTA	4523	3569	.40	.35	29	31	155.97	115.13	14	27
TENNESSEE	21597	17582	1.92	1.70	161	161	134.14	109.20	21	35
TEXAS	62071	59512	5.53	5.77	562	567	110.45	112.92	45	31
UTAH	9480	8412	.84	.82	81	79	117.04	106.48	40	36
VERMONT	4299	3327	.38	.32	25	26	171.96	127.96	6	16
VIRGINIA	26693	25064	2.38	2.43	205	212	130.21	118.23	22	23
WASHINGTON	22035	19709	1.96	1.91	172	202	128.11	97.57	29	45
WEST VIRGINIA	8501	7693	.76	.75	62	63	137.11	122.11	20	19
WISCONSIN	24615	19162	1.93	1.86	213	215	101.48	89.13	50	50
WYOMING	3030	2237	.27	.22	17	17	178.24	131.59	4	14
TOTAL	1122564	1031267	100.00	100.00	9032	9112	124.29	113.18		

The first three columns in **Table G7a** show actual sales of reporting publishers by geographical location, and include **both textbooks and audiovisual and other materials.**

The remaining columns continue the historical series of estimated industry sales and, therefore, include **textbook sales only.**

Note: (1) Figures in the column so marked, provide the base (100%) for the Index, and represent the average for the years 1966 through 1968.

The reader is cautioned that the actual change in sales for a given state may not reflect an actual sales increase (or decrease) but rather a shift in sales between reporting publishers and non-reporting companies.

In Table G7b, estimated sales are related to enrollment data on a state-by-state basis. 1983 and 1982 again utilize estimated **full-time equivalent** fall enrollment data. The estimates are based on data released by the National Center for Education Statistics. Since both sales and enrollments are estimated and no adjustments are made for the sales of college textbooks to markets other than formal higher education, the resulting per capita figures **should not be taken literally** but should be regarded as trend indicators only.

TABLE G8 - OPERATING DATA OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS

	ALL PUBLISHERS							YOUR DATA	
	1983			1982					
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES				
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE			
GROSS SALES	948015	119.9	117.2 TO 124.4	856354	119.7	117.0 TO 123.7			
RETURNS & ALLOWANCES	157216	19.9	17.2 TO 24.4	140789	19.7	17.0 TO 23.7			
NET SALES	790799	100.0	100.0 TO 100.0	715565	100.0	100.0 TO 100.0			
COST OF SALES									
PAPER, PRINTING, BINDING & DUPL. COSTS	122472	15.5	14.6 TO 22.0	129373	18.1	17.0 TO 22.2			
ROYALTIES	114712	14.5	13.8 TO 15.8	104231	14.6	13.7 TO 15.6			
TOTAL COST OF SALES	237184	30.0	28.8 TO 36.0	233604	32.6	32.3 TO 34.9			
GROSS MARGIN ON SALES	553615	70.0	64.0 TO 71.2	481961	67.4	65.1 TO 67.7			
OTHER INCOME	9411	1.2	0.1 TO 0.7	8400	1.2	0.1 TO 0.7			
PUBLISHING & OPERATING EXPENSES									
PLANT COSTS	52822	6.7	5.4 TO 9.0	45539	6.4	5.4 TO 8.9			
EDITORIAL	41879	5.3	4.4 TO 7.4	37312	5.2	4.7 TO 7.3			
PRODUCTION	18343	2.3	1.5 TO 4.1	16307	2.3	1.5 TO 4.0			
MARKETING	106661	13.5	13.0 TO 16.8	100520	14.0	12.2 TO 17.7			
FULFILLMENT	44119	5.6	5.2 TO 6.8	40665	5.7	4.3 TO 6.9			
GENERAL & ADMIN.	97296	12.3	10.5 TO 15.8	86045	12.0	11.0 TO 14.7			
TOTAL PUBL. & OPERATING EXPENSE	361120	45.7	44.7 TO 55.0	326388	45.6	44.0 TO 57.4			
NET INCOME FROM OPERATIONS	201906	25.5	10.4 TO 25.8	163973	22.9	10.1 TO 24.1			

Continued on page G-11

OPERATING DATA

Data are furnished by size of publisher **(Tables G8 through G15). Table G8** is a summary table, offering a composite income statement of the reporting publishers. The remaining tables detail specific expense areas including a time series covering detailed expense ratios of the past four years **(Tables G16 through G20).**

While encouraged to furnish sales data on a **calendar** year basis, publishers were given the option of supplying operating information on a **fiscal** year basis. 8 publishers exercised this option, and 2 publishers did not indicate if their data were calendar or fiscal year data. For the fiscal year publishers, the month terminating their reporting year is listed below, together with the number of publishers for each such month:

March - 2
April - 3
June - 1
October - 1
November - 1

12 publishers, with net sales of $565.7 million, supplemented their operating data by reporting Cash Plant Expenditures of $45.0 million (8.0% of net sales). Since plant costs in Table G8 are reported on an accrual basis and subject, therefore, to varying treatment (amortization, write-off, inventory inclusion, etc.) depending on individual publishers' policies, valid comparison of a given publishers' experience with the composite figure becomes difficult. However, by reporting plant expenditures on a cash basis (i.e. actual monies spent during the year not related to books sold or to amortization of amounts previously expended) all reporting companies are, at least, placed on the same footing. By relating the expenditures to these publishers' net sales, a yardstick of comparison is established, even though no true (i.e. accural) relationship exists between the cash amounts spent on the sales consummated during the year.

To provide an added perspective on the accrual figure reported in Table G8, however, publishers were asked to report their methods of treating plant costs:

6 publishers reported sum-of-the-digits systems (varying from 3 to 7 years); 8 publishers used other systems ranging from straight-line to declining balances (over periods of 1 to 5 years). One publisher expensed their costs as incurred.

13 publishers with total net sales of $614.4 million reported carrying unamortized plant costs totaling $90.2 million (14.7% of net sales) on their year-end balance sheets. $18.6 million of this amount involved unpublished titles; $51.0 million involved published titles; and $20.7 million were reported without specification.

TABLE G8 - OPERATING DATA OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

Continued from page G-10

	4 PUBLISHERS WITH NET SALES UP TO $10 MILLION							
	1983			1982			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	28679	124.2	116.0 TO 135.9	26504	122.2	113.9 TO 132.6		
RETURNS & ALLOWANCES	5597	24.2	16.0 TO 35.9	4810	22.2	13.9 TO 32.6		
NET SALES	23082	100.0	100.0 TO 100.0	21694	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	4869	21.1	17.1 TO 26.0	4857	22.4	17.9 TO 28.1		
ROYALTIES	3084	13.4	10.7 TO 14.7	2857	13.2	10.6 TO 14.7		
TOTAL COST OF SALES	7953	34.5	31.8 TO 38.1	7714	35.6	32.4 TO 40.8		
GROSS MARGIN ON SALES	15129	65.5	61.9 TO 68.2	13980	64.4	59.2 TO 67.6		
OTHER INCOME	684	3.0	0.1 TO 9.5	191	0.9	0.3 TO 2.1		
PUBLISHING & OPERATING EXPENSES								
PLANT COSTS	2364	10.2	8.3 TO 18.2	1981	9.1	7.8 TO 15.1		
EDITORIAL	1495	6.5	4.8 TO 7.4	1440	6.6	4.2 TO 8.9		
PRODUCTION	510	2.2	1.2 TO 3.6	414	1.9	1.3 TO 2.5		
MARKETING	4820	20.9	15.9 TO 26.9	4681	21.6	16.8 TO 28.3		
FULFILLMENT	1813	7.9	6.5 TO 10.5	1635	7.5	5.0 TO 11.6		
GENERAL & ADMIN.	3141	13.6	7.5 TO 17.8	3108	14.3	11.3 TO 18.7		
TOTAL PUBL. & OPERATING EXPENSE	14143	61.3	51.7 TO 68.3	13259	61.1	53.6 TO 72.9		
NET INCOME FROM OPERATIONS	1670	7.2	0.8 TO 12.3	912	4.2	-7.5 TO 11.9		

	9 PUBLISHERS WITH NET SALES $10 TO $35 MILLION							
	1983			1982			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	263517	121.9	119.6 TO 124.9	244099	122.2	120.0 TO 125.1		
RETURNS & ALLOWANCES	47349	21.9	19.6 TO 24.9	44287	22.2	20.0 TO 25.1		
NET SALES	216168	100.0	100.0 TO 100.0	199812	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	43458	20.1	17.2 TO 21.7	38140	19.1	17.6 TO 20.8		
ROYALTIES	33184	15.4	14.7 TO 16.0	29975	15.0	14.6 TO 15.6		
TOTAL COST OF SALES	76542	35.4	33.0 TO 37.4	68115	34.1	32.6 TO 34.8		
GROSS MARGIN ON SALES	139626	64.6	62.6 TO 67.0	131697	65.9	65.2 TO 67.4		
OTHER INCOME	437	0.2	0.1 TO 0.5	960	0.5	0.1 TO 0.5		
PUBLISHING & OPERATING EXPENSES								
PLANT COSTS	16654	7.7	5.9 TO 9.3	14634	7.3	6.0 TO 10.5		
EDITORIAL	14742	6.8	5.6 TO 7.8	13377	6.7	5.5 TO 7.4		
PRODUCTION	6904	3.2	2.1 TO 4.6	6013	3.0	2.0 TO 4.7		
MARKETING	29287	13.5	12.1 TO 18.2	31424	15.7	14.9 TO 18.4		
FULFILLMENT	12646	5.9	5.2 TO 6.5	12359	6.2	4.6 TO 7.9		
GENERAL & ADMIN.	26451	12.2	10.6 TO 14.7	26033	13.0	11.1 TO 16.2		
TOTAL PUBL. & OPERATING EXPENSE	106684	49.4	47.8 TO 55.1	103840	52.0	46.1 TO 61.9		
NET INCOME FROM OPERATIONS	33379	15.4	10.2 TO 16.6	28817	14.4	4.9 TO 19.4		

Continued on page G-12

TABLE G8 - OPERATING DATA OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

Continued from page G-11

	7 PUBLISHERS WITH NET SALES ABOVE $35 MILLION							
	1983			1982			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	655819	118.9	117.1 TO 122.3	585751	118.6	117.0 TO 120.8		
RETURNS & ALLOWANCES	104270	18.9	17.1 TO 22.3	91692	18.6	17.0 TO 20.8		
NET SALES	551549	100.0	100.0 TO 100.0	494059	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	74245	13.5	11.9 TO 19.5	86376	17.5	15.2 TO 22.5		
ROYALTIES	78444	14.2	13.5 TO 15.8	71399	14.5	13.7 TO 16.1		
TOTAL COST OF SALES	152689	27.7	25.6 TO 33.0	157775	31.9	29.9 TO 33.7		
GROSS MARGIN ON SALES	398860	72.3	67.0 TO 74.4	336284	68.1	66.3 TO 70.1		
OTHER INCOME	8290	1.5	0.3 TO 1.5	7249	1.5	0.1 TO 0.8		
PUBLISHING & OPERATING EXPENSES								
PLANT COSTS	33804	6.1	4.5 TO 7.9	28924	5.9	4.5 TO 6.9		
EDITORIAL	25642	4.6	4.0 TO 6.2	22495	4.6	3.8 TO 6.2		
PRODUCTION	10929	2.0	1.3 TO 2.4	9880	2.0	1.4 TO 2.2		
MARKETING	72554	13.2	12.3 TO 14.0	64415	13.0	11.6 TO 15.0		
FULFILLMENT	29660	5.4	4.1 TO 6.8	26671	5.4	4.3 TO 6.1		
GENERAL & ADMIN.	67704	12.3	9.3 TO 14.8	56904	11.5	7.6 TO 13.7		
TOTAL PUBL. & OPERATING EXPENSE	240293	43.6	37.9 TO 48.8	209289	42.4	36.5 TO 47.0		
NET INCOME FROM OPERATIONS	166857	30.3	19.0 TO 33.8	134244	27.2	18.7 TO 34.0		

TABLE G9 - INVENTORY DATA OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $785,498,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10--$35 MILLION		7 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
BEGINNING INVENTORY	105327	13.4	4294	24.1	36639	16.9	64395	11.7		
PURCHASES OF PAPER, PRINTING, BINDING & DUPLICATING	159792	20.3	5294	29.8	48538	22.5	105960	19.2		
COST OF FREE COPIES	16405	2.1	602	3.4	5277	2.4	10527	1.9		
WRITE DOWNS	8938	1.1	129	0.7	3121	1.4	5688	1.0		
ENDING INVENTORY AFTER WRITE DOWNS	126486	16.1	4361	24.5	36542	16.9	85583	15.5		
PAPER, PRINTING, BINDING & DUPL. COST OF PRODUCTS SOLD	122228	15.6	4625	26.0	43358	20.1	74245	13.5		

Based on data in **Table G9**, the inventory turnover of all reporting publishers is 1.1; that of publishers with sales up to $10 million is also 1.1; that of publishers with sales between $10 and $35 million is 1.2; and that of publishers with sales above $35 million is 1.0.

TABLE G10 - ROYALTY EXPENSE OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS -- AS REPORTED BY 17 PUBLISHERS
WITH TOTAL NET SALES OF $746,679,000

	ALL PUBLISHERS		8 PUBLISHERS NET SALES UP TO $10 MILLION		8 PUBLISHERS NET SALES $10 TO $35 MILLION		7 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
ROYALTIES AND FEES PAID	106849	14.3			27218	14.9	77748	14.1		
ADVANCES WRITTEN OFF	1228	0.2			532	0.3	696	0.1		
TOTAL ROYALTY EXPENSE	108077	14.5			27750	15.2	78444	14.2		

For **Table G-10**, in addition to royalty operating data, publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end.

For 1983, 14 publishers with net sales of $680.3 million, reported royalty advances before write-off of $24.5 million (3.6% of net sales), and after write-off of $21.6 million (3.2% of net sales). The write-off therefore represented 0.4% of net sales and 11.7% of gross advances.

For 1982, the same publishers reported royalty advances before write-off of $20.1 million (3.3% of the reported $614.1 million net sales), and after write-off the advances totalled $16.4 million (2.7% of net sales). The write-off therefore represented 0.6% of net sales and 18.7% of gross advances.

Data for the Under $10 Million Category has been suppressed to prevent disclosure.

TABLE G11 - EDITORIAL AND PRODUCTION EXPENSE OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $642,494,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10 TO $35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
EDITORIAL EXPENSE										
DEPARTMENTAL SALARIES	21808	3.4	1008	4.4	8454	3.9	12347	3.1		
DEP'T'L TRAVEL & ENT.	3951	0.6	197	0.9	1483	0.7	2272	0.6		
ADVISOR'S FEES	3473	0.5	95	0.4	2064	1.0	1314	0.3		
OTHER EDITORIAL EXP.	6752	1.1	195	0.8	2741	1.3	3816	0.9		
TOTAL EDITORIAL EXPENSE	35985	5.6	1495	6.5	14742	6.8	19748	4.9		

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS
WITH TOTAL NET SALES OF $637,193,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10 TO $35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
PRODUCTION EXPENSE										
PRODUCTION SALARIES	7849	1.2	327	1.8	3039	1.4	4482	1.1		
OUTSIDE PRODUCTION COSTS	1608	0.3	1	0.0	474	0.2	1133	0.3		
COPY EDITING COSTS (INCL. SALARIES)	4514	0.7	82	0.5	2381	1.1	2050	0.5		
OTHER PRODUCTION EXP.	2135	0.3	23	0.1	1010	0.5	1101	0.3		
TOTAL PRODUCTION EXPENSE	16106	2.5	433	2.4	6904	3.2	8766	2.2		

TABLE G12 - MARKETING EXPENSE OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $642,494,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10 TO $35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
SELLING EXPENSE										
SALARIES & COMMISSION	29585	4.6	1657	7.2	9806	4.5	18122	4.5		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	11551	1.8	637	2.8	4004	1.9	6910	1.7		
OTHER SELLING EXPENSE	9380	1.5	377	1.6	4189	1.9	4815	1.2		
TOTAL SELLING EXPENSE	50516	7.9	2670	11.6	17999	8.3	29847	7.4		
PROMOTION EXPENSE										
DEPARTMENTAL SALARIES	4649	0.7	271	1.2	1365	0.6	3013	0.7		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	649	0.1	23	0.1	242	0.1	383	0.1		
SPACE ADVERTISING	1815	0.3	161	0.7	530	0.2	1123	0.3		
CATALOGS, DIRECT MAIL & SELLING MAT'L	9118	1.4	566	2.5	2761	1.3	5791	1.4		
FREE COPIES (INCL. POSTAGE)	16563	2.6	993	4.3	5145	2.4	10426	2.6		
FREE ANCILLARY SOFTWARE & FILMS	0	0.0	0	0.0	0	0.0	0	0.0		
EXHIBITS	1428	0.2	95	0.4	464	0.2	870	0.2		
OTHER	3545	0.6	41	0.2	779	0.4	2725	0.7		
TOTAL PROMOTION EXPENSE	37768	5.9	2150	9.3	11288	5.2	24330	6.0		
TOTAL MARKETING EXPENSE	88284	13.7	4820	20.9	29287	13.5	54177	13.4		

TABLE G13 - SALESMEN'S COMPENSATION AND EXPENSE OF COLLEGE PUBLISHERS

	1983	1982	1981	1980
NUMBER OF COMPANIES REPORTING	15	14	14	14
NUMBER OF SALESMEN	815	757	743	[illegible]
AVERAGE SALARY ($)	20774	20056	18003	16416
AVERAGE SALARY AND COMMISSION ($)	25846	24405	21866	22499
AVERAGE TRAVEL EXP. ($)	12380	10588	9392	9671
AVERAGE CONFERENCE EXPENSE ($)	1856	1661	1297	1134
AVERAGE FREE COPY EXPENSE ($)	17090	15440	15299	14145
TOTAL COMPENSATION, TRAVEL, CONFERENCE & FREE COPIES AS A PERCENT OF NET SALES	9.8	9.8	9.9	11.5
AVERAGE TERRITORY SIZE ($000)	550	550	484	521

TABLE G14 - FULFILLMENT EXPENSE OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

AS REPORTED BY 13 PUBLISHERS WITH NET SALES OF $449,086,000 USING INTERNAL FACILITIES	ALL PUBLISHERS		NET SALES UP TO $10 MILLION		8 PUBLISHERS NET SALES $10 TO $35 MILLION		4 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
ORDER PROCESSING SALARIES (TOTAL)	6855	1.5			2393	1.3	4393	1.7		
ACC'TS RECEIVABLE & CREDIT CONTRL	1340	0.3			566	0.3	759	0.3		
ORDER PROCESSING & CUSTOMER SERV.	4847	1.1			1316	0.7	3488	1.3		
OTHER	668	0.1			512	0.3	146	0.1		
EDP/SYSTEMS EXPENSE	3432	0.8			1010	0.6	2376	0.9		
OTHER (INC. EQUIPMENT AND SUPPLIES)	855	0.2			454	0.2	390	0.1		
TOTAL ORDER PROCESSING AND CUSTOMER SERVICE	11142	2.5			3857	2.1	7159	2.7		
SHIPPING & WAREHOUSING SALARIES	7842	1.7			3897	2.1	3841	1.5		
OCCUPANCY	3330	0.7			1642	0.9	1647	0.6		
EQUIPMENT & SUPPLIES	1671	0.4			783	0.4	855	0.3		
TRANSPORTATION CHRGES	1668	0.4			1157	0.6	467	0.2		
OTHER	150	0.0			33	0.0	115	0.0		
TOTAL SHIPPING AND WAREHOUSING	14662	3.3			7512	4.1	6925	2.6		
TOTAL FULFILLMENT EXP. OF PUBLISHERS USING INTERNAL FACILITIES	25805	5.7			11369	6.2	14083	5.4		

Data for the Under $10 Million Category has been suppressed to prevent disclosure.

TABLE G15 - GENERAL AND ADMINISTRATIVE EXPENSE OF COLLEGE PUBLISHERS - BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS WITH TOTAL NET SALES OF $591,435,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		7 PUBLISHERS NET SALES $10 TO $35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
MANAGEMENT SALARIES	7970	1.3	478	2.1	2296	1.4	5196	1.3		
ACCOUNTING SALARIES	4968	0.8	277	1.2	1319	0.8	3372	0.8		
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	6126	1.0	251	1.1	1517	0.9	4358	1.1		
GENERAL TRAVEL & ENT.	1328	0.2	77	0.3	276	0.2	974	0.2		
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOCATED)	5039	0.9	94	0.4	1099	0.7	3846	1.0		
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	10588	1.8	275	1.2	3178	1.9	7135	1.8		
EMPLOYEE BENEFITS (TOTL)	23876	4.0	747	3.2	6637	4.0	16493	4.1		
PENSIONS	5235	0.9	118	0.5	817	0.5	4300	1.1		
DEFERRED PROFIT SHAR.	2809	0.5	25	0.1	908	0.6	1876	0.5		
HOSPITAL & GROUP INS.	5658	1.0	260	1.1	2256	1.4	3141	0.8		
PAYROLL TAXES	6988	1.2	332	1.5	2377	1.5	4280	1.1		
OTHER	337	0.1	11	0.0	279	0.2	47	0.0		
UNSPECIFIED	2849		0		0		2849			
TAXES (EXCEPT INCOME & PAYROLL TAXES)	1097	0.2	69	0.3	316	0.2	712	0.2		
PERSONAL PROPERTY TAX	864	0.2	18	0.1	212	0.1	633	0.2		
ALL OTHER TAXES	189	0.0	51	0.2	104	0.1	34	0.0		
UNSPECIFIED	45		0		0		45			
OTHER	17118	2.9	873	3.8	4424	2.7	11821	2.9		
TOTAL GENERAL AND ADMINISTRATIVE EXP.	78112	13.2	3141	13.6	21063	12.8	53908	13.4		

TABLE G16 - EDITORIAL AND PRODUCTION EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH 1983 NET SALES OF $602,672,000

	1983			1982		1981		1980
	PCT NET SALES	PCT CHG FROM 82	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 81	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES
EDITORIAL EXPENSE								
DEPARTMENTAL (OTHER THAN COPY EDITING) SALARIES	3.4	2.3	1.4	3.3	0.8	3.3	-1.7	3.4
DEP'T'L TRAVEL & ENT.	0.6	-3.3	-0.6	0.6	10.4	0.6	-6.9	0.6
ADVISOR'S FEES	0.5	-9.5	-7.5	0.6	10.1	0.5	-7.1	0.6
OTHER EDITORIAL EXP.	1.1	8.9	7.8	1.0	10.0	0.9	-10.1	1.0
TOTAL EDITORIAL EXPENSE	5.6	1.6	1.4	5.5	4.4	5.3	-4.3	5.6

THOUSANDS OF DOLLARS - AS REPORTED BY 16 PUBLISHERS
WITH 1983 NET SALES OF $597,371,000

	1983			1982		1981		1980
	PCT NET SALES	PCT CHG FROM 82	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 81	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES
PRODUCTION EXPENSE								
PRODUCTION SALARIES	1.2	6.4	-12.1	1.1	-7.5	1.2	-10.7	1.4
OUTSIDE PRODUCTION COSTS	0.3	29.4	185.9	0.2	15.5	0.2	91.2	0.1
COPY EDITING COSTS (INCL. SALARIES)	0.7	-24.3	-28.2	0.9	24.7	0.8	-23.9	1.0
OTHER PRODUCTION EXP.	0.3	96.6	37.4	0.2	-16.0	0.2	-16.8	0.2
TOTAL PRODUCTION EXPENSE	2.5	2.6	-7.1	2.4	3.8	2.3	-12.7	2.7

The series of **Tables G16 through G20** (pages G-16 through G-18) provide comparisons for four years, of expense ratios in operating areas. Note that the reported changes in the ratios from year to year are based on comparisons of **unrounded** figures, while the actual ratios reported in the tables have been rounded to one decimal point. As a result, changes in magnitude will be reported for figures which, because of the rounding, appear to be identical.

TABLE G17 - MARKETING EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH 1983 NET SALES OF $602,672,000

	1983			1982		1981		1980
	PCT NET SALES	PCT CHG FROM 82	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 81	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES
SELLING EXPENSE								
SALARIES & COMMISSION	4.6	-7.7	-9.9	5.0	0.9	5.0	-3.3	5.2
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1.8	0.7	0.7	1.8	0.1	1.8	-0.1	1.8
OTHER SELLING EXPENSE	1.4	27.7	110.7	1.1	135.3	0.5	-29.9	0.7
TOTAL SELLING EXPENSE	7.9	-0.9	3.4	8.0	0.8	7.3	-4.9	7.7
PROMOTION EXPENSE								
DEPARTMENTAL SALARIES	0.7	-26.9	-13.8	1.0	8.3	0.9	8.9	0.8
DEPARTMENTAL TRAVEL & ENTERTAINMENT	0.1	-19.2	-2.9	0.1	-5.3	0.1	26.9	0.1
SPACE ADVERTISING	0.3	-23.3	-9.2	0.4	33.5	0.3	-11.3	0.3
CATALOGS, DIRECT MAIL & SELLING MAT'L	1.4	10.1	3.3	1.3	-3.1	1.3	-3.1	1.4
FREE COPIES (INCL. POSTAGE)	2.5	1.0	-7.3	2.5	-5.9	2.7	-2.4	2.7
FREE ANCILLARY SOFTWARE & FILMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXHIBITS	0.2	21.0	2.0	0.2	-9.8	0.2	-6.5	0.2
OTHER	0.5	2.3	9.2	0.5	-31.4	0.8	55.6	0.5
TOTAL PROMOTION EXPENSE	5.8	-2.8	-4.1	6.0	-4.8	6.3	3.7	6.1
TOTAL MARKETING EXPENSE	13.7	-1.7	-0.4	14.0	3.0	13.6	-1.6	13.8

TABLE G18 - FULFILLMENT EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 11 PUBLISHERS
WITH 1983 NET SALES OF $409,264,000

	1983			1982		1981		1980
	PCT NET SALES	PCT CHG FROM 82	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 81	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES
ORDER PROCESSING								
SALARIES (TOTAL)	1.5	4.5	16.8	1.5	13.3	1.3	-1.4	1.3
ACC'TS RECEIVABLE & CREDIT CONTRL	0.3	13.8	2.6	0.3	-4.5	0.3	-5.6	0.3
ORDER PROCESSING & CUSTOMER SERV.	1.1	1.8	16.4	1.1	14.6	0.9	-0.3	0.9
OTHER	0.1	8.1	68.4	0.1	54.3	0.1	0.9	0.1
EDP/SYSTEMS EXPENSE	0.8	-7.4	1.7	0.8	29.1	0.6	-15.0	0.8
OTHER (INC. EQUIPMENT AND SUPPLIES)	0.2	-1.5	6.4	0.2	-16.7	0.2	29.6	0.2
TOTAL ORDER PROCESSING AND CUSTOMER SERVICE	2.5	0.1	10.9	2.5	14.8	2.2	-3.5	2.2
SHIPPING & WAREHOUSING								
SALARIES	1.7	7.0	1.3	1.6	1.4	1.6	-6.7	1.7
OCCUPANCY	0.7	-3.1	7.3	0.8	18.0	0.6	-6.1	0.7
EQUIPMENT & SUPPLIES	0.4	-18.0	-10.5	0.5	28.6	0.4	-15.2	0.4
TRANSPORTATION CHRGES	0.4	-18.8	-25.1	0.5	-1.0	0.5	-6.8	0.5
OTHER	0.0	88.3	-63.0	0.0	-85.2	0.1	32.7	0.1
TOTAL SHIPPING AND WAREHOUSING	3.3	-1.8	-4.4	3.3	4.2	3.2	-6.6	3.4
TOTAL FULFILLMENT EXP. OF PUBLISHERS USING INTERNAL FACILITIES	5.7	-1.0	1.6	5.8	8.5	5.4	-5.3	5.7

TABLE G19 - GENERAL AND ADMINISTRATIVE EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 15 PUBLISHERS
WITH 1983 NET SALES OF $551,613,000

	1983			1982		1981		1980
	PCT NET SALES	PCT CHG FROM 82	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 81	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES
MANAGEMENT SALARIES	1.3	4.7	5.2	1.2	1.9	1.2	-1.4	1.2
ACCOUNTING SALARIES	0.8	3.5	4.5	0.8	-0.7	0.8	1.7	0.8
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	1.1	31.1	-3.5	0.8	-8.9	0.9	-19.2	1.1
GENERAL TRAVEL & ENT.	0.2	5.4	1.2	0.2	-11.8	0.3	8.9	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOCATED)	0.9	10.6	26.5	0.8	8.2	0.7	5.7	0.7
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	1.8	-4.4	-8.3	1.9	4.8	1.8	-8.5	2.0
EMPLOYEE BENEFITS (TOTL)	4.1	10.2	14.0	3.7	-0.2	3.7	3.7	3.6
PENSIONS	0.9	38.8	23.1	0.7	-7.0	0.7	-4.7	0.7
DEFERRED PROFIT SHAR.	0.5	-3.5	33.6	0.5	12.3	0.4	23.2	0.4
HOSPITAL & GROUP INS.	0.9	23.8	10.2	0.7	-1.1	0.8	-10.0	0.8
PAYROLL TAXES	1.2	1.4	4.9	1.2	-0.9	1.2	4.4	1.1
OTHER	0.1	-52.2	21.5	0.1	-5.7	0.1	169.5	0.0
UNSPECIFIED	0.5	0.1	12.8	0.5	2.7	0.5	9.7	0.5
TAXES (EXCEPT INCOME & PAYROLL TAXES)	0.2	-15.6	-11.1	0.2	2.4	0.2	2.9	0.2
PERSONAL PROPERTY TAX	0.2	-8.3	41.0	0.2	33.2	0.1	15.4	0.1
ALL OTHER TAXES	0.0	-43.1	-69.2	0.1	-27.2	0.1	-25.6	0.1
UNSPECIFIED	0.0	9.9	-25.3	0.0	-70.2	0.0	128.2	0.0
OTHER	2.8	-15.3	-8.6	3.3	22.9	2.7	-12.1	3.1
TOTAL GENERAL AND ADMINISTRATIVE EXP.	13.2	1.4	2.3	13.0	5.5	12.4	-4.3	12.9

TABLE G20 - EMPLOYEE DATA OF COLLEGE PUBLISHERS

AS REPORTED BY 13 PUBLISHERS - EMPLOYING 2,850 TOTAL STAFF (1983)
(1983 NET SALES PER EMPLOYEE - $176,419)

	AVERAGE NUMBER OF EMPLOYEES PER $1,000,000 OF NET SALES				YOUR DATA			
	1983	1982	1981	1980				
ACQUISITION & DEVELOPMENT	1.3	1.4	1.5	1.6				
PRODUCTION, EDITORIAL & MANUFACTURING	0.8	1.0	0.9	1.2				
MARKETING (TOTAL)	2.4	2.7	2.8	3.2				
SALES	2.0	2.2	2.3	2.6				
PROMOTION	0.4	0.5	0.5	0.6				
ADMINISTRATIVE MANAGEMNT	0.3	0.3	0.3	0.4				
OTHER	0.8	0.6	0.7	0.8				
ALL EMPLOYEES	5.7	6.0	6.3	7.3				